

**Company Registration Number: 08039629 (England & Wales)**

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**



---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

---

**CONTENTS**

---

	Page
<b>Reference and administrative details</b>	1 - 2
<b>Trustees' report</b>	3 - 24
<b>Governance statement</b>	25 - 33
<b>Statement on regularity, propriety and compliance</b>	34
<b>Statement of Trustees' responsibilities</b>	35
<b>Independent auditor's report on the financial statements</b>	36 - 39
<b>Independent reporting accountant's report on regularity</b>	40 - 41
<b>Statement of financial activities incorporating income and expenditure account</b>	42
<b>Balance sheet</b>	43 - 44
<b>Statement of cash flows</b>	45
<b>Notes to the financial statements</b>	46 - 78

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

---

**Members**

Mr J Peall  
Mr G Cowan  
Mrs C Boxall  
Mrs S Chandler (appointed 11 December 2020)

**Trustees**

Mrs C Donovan, Chair  
Mr B Williams, Vice Chairman  
Mrs A Billing (resigned 3 October 2019)  
Mrs C Boxall  
Mr N Castle  
Mr R Davies  
Mrs U Mills (Term ended 31 August 2020)  
Ms A Perez (appointed 6 May 2020)  
Mrs S Roberts (appointed 11 September 2020)  
Miss K Weaver (resigned 10 September 2019)  
Mr S Haslehurst (appointed 11 December 2020)  
Mrs I Pace (appointed 11 December 2020)  
Ms Z King (appointed 11 December 2020)

**Company registered number**

08039629

**Company name**

The Dover Federation for the Arts

**Registered office**

Astor College, Astor Avenue, Dover, Kent, CT17 0AS

**Principal operating office**

Trust Central Office, Astor Avenue, Dover, Kent, CT17 0AS

**Company secretary**

Mrs R S Tolhurst

**Chief executive officer**

Mr D Meades

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Senior Management team**

Mr J Darnley, Chief Financial Officer (appointed 1 December 2020)  
Ms L Gibbons, Director of Business and Resource  
Mrs N Biddle, Headteacher  
Mr L Kane, Headteacher  
Mrs S Knight Fotheringham, Headteacher  
Miss M O'Dell, Headteacher

**Independent auditor**

Crowe U.K. LLP, Riverside House, 40 - 46 High Street, Maidstone, Kent, ME14 - 1JH

**Bankers**

National Westminster Bank Plc, 25 Market Square, Dover, Kent, CT16 1NG

**Solicitors**

Furley Page LLP, 39 St Margaret's Street, Canterbury, Kent, CT16 1NG

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

The trustees were able to present their annual report together with the financial statements and auditor's report of the charitable company for the year 1 September 2019 to 31 August 2020. The annual report serves the purposes of both a trustees' report, and a directors' report under company law.

The Dover Federation for the Arts Multi Academy Trust (the 'Trust') operates academies across Dover in the South East of Kent, England:

<b>Academy</b>	<b>Age range</b>	<b>Capacity</b>	<b>Roll (census 1 October 2020)</b>
<b>Astor Secondary School</b> (previously, Astor College)	11 to 19	1190	812
<b>Barton Junior School</b>	7 to 11	240	213
<b>Shatterlocks Infant and Nursery School</b>	3 to 7	180 + Nursery	196
<b>White Cliffs Primary School</b> (previously White Cliffs Primary College for the Arts) and <b>Pebbles Nursery</b>	4 to 11 2 to 5	420 26/session	326

**Structure, Governance and Management Constitution**

The academy trust is a company limited by guarantee and an exempt charity. The charitable company's memorandum and articles of association are the primary governing documents of the academy trust. The trustees of The Dover Federation for the Arts Multi Academy Trust are also the directors of the charitable company for the purposes of company law. The charitable company operates as The Dover Federation for the Arts Multi Academy Trust.

Details of the trustees who served during the year, and to the date these accounts are approved are included in the Reference and Administrative Details on page 3.

**Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before they ceased to be a member.

**Trustees' indemnities**

Subject to the provisions of the Companies Act 2006 s236, the Trust maintains trustees' and officers' liability insurance through the Risk Protection Arrangement (RPA) with the DfE. The RPA provides appropriate cover for any liability incurred or legal action brought against them in connection with acting in their capacity as trustees or officers of the trust.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Structure, Governance and Management Constitution (continued)**

**Method of recruitment and appointment or election of Trustees**

The management of the Academy is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

**Method of Recruitment and Appointment or Election of Trustees**

Trustees are appointed by Members or co-opted through an election process by trustees. Appointments are made in consideration to areas highlighted through skills audits and arrangements set out in the Articles of Association and the Master Funding Agreement. Recruitment and succession planning take place through engagement of the local knowledge base, Academy Ambassadors and Inspiring Governance. Appointments are subject to interview, relevant continual training and full understanding of the role, its responsibilities and the required identity and suitability checks.

Recommendations made by the Regional Schools Commissioner, DfE guidance on best practice and the Confederation of School Trusts' (CST) advice for separation across governance in accountability has been achieved. Further recruitment for capacity, skills and succession planning continues with a focus to recruit skills and knowledge in Human Resources, Stakeholder and Public Relations and Marketing; these trustee posts will be recruited as a priority in the first instance from the parent body.

In September 2020, the functions of local Advisory Boards were integrated into a School Development Committee to provide focussed scrutiny and challenge on standards for each academy. A Business and Resource Committee provides focussed scrutiny on operational business continuity, funding streams and health and safety for each academy. Also, in September 2020 the Finance Committee was replaced with an Audit and Risk Committee providing monitoring of trust budgets, risk and audit management. Each committee's Terms of Reference, available on the Trust website, sets out its delegated duties.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Structure, Governance and Management Constitution (continued)**

**Policies and Procedures Adopted for the Induction and Training of Trustees**

The Company Secretary works closely with the CST, the Trust Governance Professionals (TGP) and ICSA. In September 2019, the Board embarked on a programme of phased recruitment to address skills and succession planning. Despite a delay in the programme, caused by the Covid 19 pandemic restrictions, extensive progress has been made. Induction and training continue through a model of 'Blended Governance' with a virtual approach. Each new Trustee is appointed a mentor from the existing board for their first year.

Governance has been enhanced by the raised skills and knowledge of virtual IT techniques amongst the board members. Virtual courses, workshops and strategy days have been well attended and beneficial.

Every member involved in governance attends a Strategy Day each August. Blended Governance, Culture and the Model of Governance were the focus areas for trustees in August 2020. The outcomes were agreed and implemented. It was agreed that governance at local level required strengthening with capacity and essential skills and therefore called for complete restructuring. A programme of nurturing, development and investment for the future aims to resolve and reformulate a strong model of oversight at this level.

Training programmes currently remain focused to the delegated remit of a trustee or their personal needs.

Training covered over the past academic year in areas of:

- Safeguarding
- Prevent
- Safer Recruitment
- Child Sexual Exploitation
- GDPR

All those involved in governance have access to the e-learning and knowledge base provided by [www.theschoolbus.net/cpd](http://www.theschoolbus.net/cpd).

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

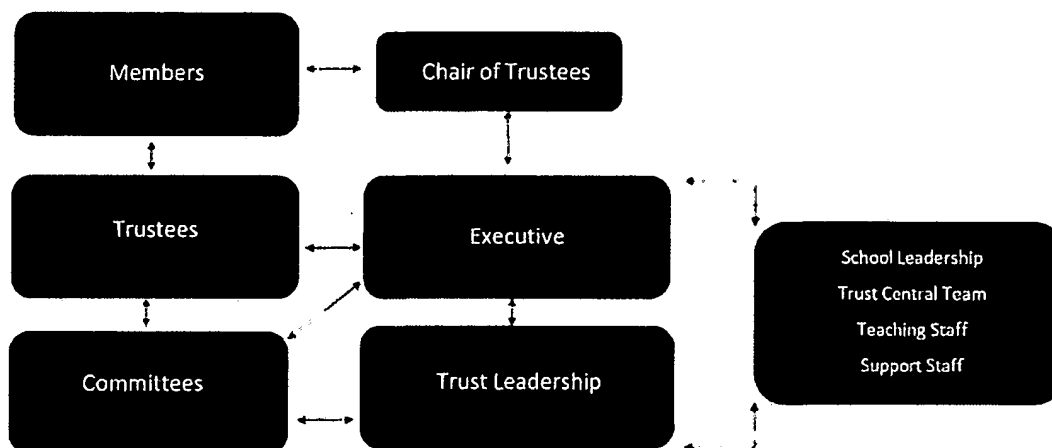
**Structure, Governance and Management Constitution (continued)**

**. Organisational Structure**



Governance and Leadership of The Dover Federation for the Arts Multi Academy Trust

Lines of Communication and Accountability



Accountability, responsibility and delegation for trustees, CEO, the Executive and the Headteachers have been under continual review throughout the implementation of the Governance Emergency Business Continuity Plan (GBCP) from March 2020 and again in November 2020. Within the challenges of extreme restrictions and high risk to staff and pupil health and mental wellbeing, the Board's focus has been on clarity of communication and timely decision making. The Trust had already adopted open and transparent communications (see fig1) with Members, as per the DfE guidance published in October 2020.

The new model will continue to embed and develop as we progress through more challenging times ahead with Covid 19 restrictions and any emerging post Brexit risks facing all schools in Dover in January 2021. The Trust propose to secure the definitive Scheme of Delegation to come into effect at the point when the GBCP is lifted. In the meantime, the blended model of governance and leadership structure ensures the education, health and welfare of the whole Trust community within the current climate.

The Board of Trustees delegate powers to the CEO, the Audit and Risk Committee, the Business and Resource Committee, the School Development Committee and executive leadership as per the terms of reference for each committee.

The executive leadership consists of the Chief Executive Officer (also the Accounting Officer), the Chief Finance Officer, the Company Secretary, the Director of Business and Resource and Headteachers from each school in the Trust.



---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

Trustees remain legally accountable and responsible for the Trust and each academy, promoting ethos, clarity of vision and strategic direction to ensure the 'Objects' of the Trust are met and carry out these duties with care, skill and diligence whilst avoiding conflicts of interest. Although the board may delegate responsibility, they remain accountable. In the past academic year, the delegation of duties to the Executive and Leadership has involved weekly and sometimes daily reactions to changes in government guidance or local needs. 'Business as usual' in the way of crisis management was unsustainable using the normal governance reporting structure. Weekly CEO briefings to trustees and often daily Chairman briefings took place throughout; governance and leadership priorities being continuity of education, safety and wellbeing of pupils and staff, supporting the families in the community and sustaining the mental wellbeing of the whole Trust community.

Both trustees and leadership received valued support and guidance from the CST daily briefings which provided clarity and timely guidance allowing our schools to respond effectively. Trustees were able to make appropriate informed decisions and support leadership in the unenviable positions they were faced with.

**Arrangements for setting pay and remuneration of key management personnel**

The Chairman, Vice Chairman and one other trustee carry out the process for setting pay and remuneration for the Executive, Leadership, and staff. This process incorporates performance management, benchmarking and compliance with current stipulated restrictions from the ESFA. Annual Pay progression is not automatic and is subject to performance management criteria.

The pay and remuneration of the CEO is decided by the Board of Trustees.

<b>KMP</b>	<b>Role</b>	<b>Performance and Pay reviewed by:</b>
D Meades	CEO	Chair, Vice Chair and one other Trustee
J Darnley	CFO	Chair, Chair of Audit and Risk, CEO
R Tolhurst	CS	Chair, Vice Chair, CEO
L Gibbons	Dir Business & Resources	Chair of B&R Committee and CEO
S Knight Fotheringham	Headteacher	Chair, Chair of SDC and CEO
L Kane	Headteacher	Chair, Chair of SDC and CEO
M O'Dell	Headteacher	Chair, Chair of SDC and CEO
N Biddle	Headteacher	Chair, Chair of SDC and CEO

All pay review changes are agreed by the Board of Trustees for Key Management Personnel. A Trustee Pay Committee, CEO and Headteachers will review the outcome of performance management for all other staff with reference to pay progression and salary scales as appropriate within the requirements of the Teachers' Pay and Conditions Document. The Trust Pay Policy is reviewed annually to bring the Trust in line with County pay scales and pay awards. Recent year's benchmarking has referenced actions within the SRMA and Recovery Plan Actions.

**Trade Union Facility Time**

The Trust has strong working relationships with the trade unions via our external HR consultant. Employees have access to a representative from outside the Trust if they wish. During 2019/20 1 trade union representative worked within Astor Secondary School who spent none of their time on union duties. At academy level there are regular weekly staff briefings where the Headteachers update staff on academy-based news and any relevant trust initiatives. Any key changes to employment terms through restructuring are consulted upon fully at local academy level and the Trust are supported through processes via an external HR consultant.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Structure, Governance and Management Constitution (continued)**

**Related Parties and other Connected Charities and Organisations**

The following academies are part of the Trust:

Astor Secondary School  
Barton Junior School  
Shatterlocks Infant and Nursery School  
White Cliffs Primary School

The Trust also runs Pebbles Nursery, a Private Voluntary Independent (PVI) Nursery within the grounds of White Cliffs Primary School. Members recently (11 December 2020) agreed to transfer the Nursery to become a Trust Maintained Nursery under the management of White Cliffs Primary School. A Deed of Variation to the Funding Agreement will evidence the revision.

All involved in Governance and Leadership disclose personal related details via the related party questionnaires submitted to auditors each year. Full disclosure provides transparency and ensures any conflict of interest is recognised and considered. Auditors analyse revised and signed RPQs at each annual audit.

No procurement process requiring disclosure or reporting at any level has taken place in this reporting period.

**Objectives and activities**

**Objects**

The Academy Trust's objects ("the Objects") are specifically restricted to the following:

- a. to advance for the public benefit, education in the United Kingdom, in particular, but without prejudice to the generality of the foregoing, by establishing, maintaining, carrying on, managing and developing schools offering a broad and balanced curriculum
- b. to promote for the benefit of the inhabitants of Dover and the surrounding area the provision of facilities for the recreation or leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Objectives and activities (continued)**

**Aims**

The Dover Federation for the Arts Multi Academy Trust is a community of schools enthusiastically committed to the delivery of an exciting and excellent education with character for all our pupils.

Success is different for each one of us. An inspirational learning experience, together with supportive pastoral care and safeguarding, should be available to all children. Our ultimate aim is to provide the best future for our young people through a high-quality educational experience.

We believe in tomorrow's society and fight alongside our families to improve opportunities and aspirations for everyone through our core values - compassion, integrity, collaboration, creativity, imagination, critical thinking and resilience. By listening to the needs and opinions of our stakeholders we ensure trustees provide clarity and transparency in our collective policies and decisions with the aim of driving up standards.

We believe in high standards of courtesy, respect and behaviour in order to prepare young people for adult life. We value the teamwork, energy and trust that results from enduring relationships.

Trustees are committed to providing strong leadership that will enable staff and pupils to achieve the best versions of themselves through outstanding teaching and learning.

We believe in working together to provide a better and brighter future.

**Objectives, strategies and activities**

The Trustee's objectives are to ensure the charity's resources are used for the charitable purpose and that the charity complies with the law and its governing document i.e. The Articles of Association.

Trustees take reasonable care to ensure the Trust is managed efficiently and effectively, taking professional advice when material or reputational risks may arise.

Trustees act responsibly in protecting the charity's assets to ensure they are used for the benefit of the charity.

As required by the Funding Agreement, trustees must ensure the Trust is solvent and keeps appropriate financial records.

We aim to make sure that every pupil achieves the very best they can. Through working with executive leaders, teachers and the wider staff we aim to raise achievement through providing an innovative curriculum, increased attendance and providing opportunities for personal growth and development.

The schools work together and with other schools both locally and nationally to share resources and experiences. This ensures pupils and staff enjoy a wide range of learning experiences.

Trustees are committed to guiding and supporting collaboration across the Trust. The impact and benefit in the current reporting period can be evidenced through:

- The formalising of Trust Central Services in providing best value and staff efficiencies
- Weekly meetings of academy senior leaders to drive standards through detailed scrutiny
- Trustees implementation of a whole trust blended governance during crisis
- Leadership working collegiately on appointments and staffing needs
- The development of improved communication with parents and families.
- Transparency and communication between governance and leadership.
- Governance Professional development and qualification.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Objectives and activities (continued)**

Trustees tendered contracts for Trust wide services for energy and catering. Full tendering processes were adhered to alongside established frameworks and comparative benchmarking for best value. Annual reviews and continual oversight are delegated to the Committees. A programme of Internal Scrutiny audits process and policy annually on all tendering processes.

The Trust actively source funding to carry out essential improvement on buildings. The crucial areas requiring urgent works across Trust sites include boilers, heating, roof replacements, drainage works and building refurbishment. Condition Improvement Funding (CIF) bids will be submitted in January 2021.- Trustees agreed the urgency for implementation of increased capacity within the central team and therefore the Director of Business and Resource role was appointed in February 2020.

The Board and the Executive carried out a full review and analysis of the Governance Model, Culture and Blended Governance effectiveness in the unprecedented times we have faced. A Governance Business Continuity Plan was implemented across the Trust to provide the level of support and oversight required during the current crisis and will stay active until any regional impacts ease due to post Brexit Governance has been strengthened through transparent consistent communication and shared vision with leadership. The short- and long-term planning feeds into the Trusts objectives for 2020-21 and 22-23. Governance will be externally reviewed by the Confederation of School Trusts team in 2021.

**Curriculum**

- The Curriculum across the Trust is broad and balanced and meets the needs of all pupils in preparing them for the next steps in their education or employment
- Full curriculum reviews take place across the primary schools
- Ofsted praise the Trust approach to curriculum
- There are no NEETs at the end of secondary education
- 6th formers join from other establishments in order to access the KS5 curriculum provision

**Stakeholder Involvement**

- Regular community 'open events' encourage parents and carers to learn more about the activities children are undertaking, to meet with staff and become more engaged with their child's education. Parental engagement continues to increase and produce tangible rewards.
- Parental questionnaires indicate they are very happy with the education and pastoral care their child receives.
- Raised family engagement due to community Covid 19 strategies across all schools.

**Public Benefit**

In setting our objectives and planning our activities the trustees have carefully considered the Charity Commission's general guidance on public benefit.

As a family of schools, the primary purpose of The Dover Federation for the Arts Multi Academy Trust is to work collaboratively in celebrating and nurturing the uniqueness of all pupils. Through outstanding leadership, pastoral care, academic challenge and inspirational teaching all children can flourish, succeed and make a positive contribution to the communities they serve, creating strong citizens now and for the future.

The employability pathway at Astor Secondary School continues to forge stronger and more sustainable links with businesses in the community and supporting the extensive careers programme offered to all students. This approach led to the school having no "NEETs" at the end of formal schooling. In addition, all students who wanted a place at university, received one.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Objectives and activities (continued)**

The planning of activities to carry out the Trust's objectives in the community adapted to the management of the COVID 19 emergency for the majority of the year. Throughout these challenging times the Trust continues to strengthen links with organisations across the Dover district as well as companies, organisations and groups from across Kent in one common aim. Those working with the Trust schools include local supermarkets, local councillors, wardens and PSCOs, The British Legion, churches, youth hubs and many local businesses. Each organisation works with us to fulfil a commitment to the staff, pupils and families in a variety of ways. The organisations and groups assist with services, advice and expertise that complement the work of the Trust. Through collaboration and an inclusive programme of support the Trust continue to adapt successfully to the community's demands and needs to fight the coronavirus pandemic. The past 8 months have been extremely challenging not only in ensuring we deliver an education to our pupils but with the added pressure of supporting their families through unprecedented circumstances. Food distribution and support for families continued throughout the holidays with the Trust working with volunteers from the community.

All primary schools are hosting work experience students, apprentices, student teachers and are offering placements for NVQ training.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Strategic report**

**Achievements and performance**

The Trust has progressed considerably in addressing areas identified within the three-year recovery forecast.

The Trust has worked closely with an SRMA and the ESFA and an achievable three-year recovery forecast has been agreed. This plan included structuring reforms including:

- Restructuring of leadership at White Cliffs Primary School and Astor Secondary School has been completed.
- Reduction in staffing at all primaries has had an impact on the recovery forecast.
- Reduction in expenditure on non-staffing costs across the Trust continues.

A review of the recovery forecast by the Board in December 2020 confirmed that targets the board had set had been exceeded and further progress in the coming two-year forecast places the Trust in a strong and secure position by 2022/23.

The Board tasked the CEO with ensuring that the capacity for central services provided schools with the crucial areas required to allow school leadership to focus wholly on education, standards, health and welfare. The programme for existing school business support and for future expansion was enhanced through recruitment in the areas of business, resources and finance. Further additional capacity will be in place for human resource management and school improvement. The strengthening of the Trust Central Team was timely and crucial for supporting school leadership as their focus has been heightened intensified during these current times upon the wider pupil, family and staff wellbeing in order to ensure pupils' education can effectively continue.

Trustees are mindful of the Trust's pupil capacity overall and there being 483 places available, mainly at Astor Secondary School and White Cliffs Primary School. High rates of mobility play a part in transient attendance as do regional demands. Trends for year group numbers rise in and around Dover in the coming years which provide the Trust with the opportunity to expand to capacity. We currently hold the largest proportion of secondary pupils and have a waiting list for infant and nursery places at Shatterlocks Infant School.

To raise the profile and image of the Trust in the local and wider community, investment in websites and a phased programme of re-branding is taking place. Staff, pupil and governance recruitment depends on Trust marketing and public relations which trustees continue to develop and invest in for the future.

**Key performance indicators**

To continually drive standards against national targets is challenging with the social context of the community the Trust serves. Against these odds, standards continue to rise through the following focused support in areas which all combine to advance achievement and the best outcomes for our pupils:

- Trustees report that even without the usual formal exam/test outcomes assessed grades show an increase over previous years, continuing the steady trajectory of improvement.
- Staff training and awareness programmes provide CPD at all stages of development in line with the agreed priorities for the school.
- The Trust works with leaders and teachers to encourage curriculum innovation, online assessment programmes and strategies which increase attendance.
- Trustees ensure close monitoring of attendance and mobility
- Staff upskill their remote teaching abilities to whole classes and adapt teaching material for online use.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Strategic report (continued)**

**Achievements and performance (continued)**

Attendance for the reporting period cannot be comparative against previous years, however, at the point of Lockdown in March 2020 attendance was:

- Astor Secondary School – 93.24%
- Barton Junior School – 96.3%
- Shatterlocks – 93.8%
- White Cliffs – 96.1%

**Astor Secondary School**

The Astor Secondary School mission is to motivate all students to achieve their best in a safe, caring, academically challenging and stimulating environment. It offers a range of opportunities that stretch, support and develop resilience for every student.

The Astor Secondary School motto of 'Adaptable, Creative and Proud' underpins all that we undertake, and this focus, supported by passionate and committed staff has seen our academic achievements improve year on year.

**Ofsted outcomes:**

- Quality of Education - RI
- Behaviour and Attitudes - Good
- Personal Development - Good
- Leadership and Management – Good
- Sixth Form – Good

---

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Strategic report (continued)**

**Achievements and performance (continued)**

Trustees are proud of the achievements and **believe Astor is a good school.**

- Levels of achievement have increased over the last few years.
- The behaviour and safety of students is good.
- The quality of education – a rigorous monitoring and evaluation programme ensures that teaching results in all students making good progress. On the rare occasion where under-performance exists, a support package rapidly addresses concerns. The attainment that current students make is good, given their starting points.
- Good attendance. Pupils enjoy studying, and attendance figures are better than other local schools.
- Improvements have been achieved in behaviour for learning and attitude to learning. This is evidenced in significantly falling rates of exclusions. Fixed-term exclusions have reduced by 50%.
- Staff enjoy an established culture of professional learning with a rich and varied programme devised from staff audits. This has created a school in which our focus on pedagogy, methodology and research results in practice being sharpened and refined.
- Leadership and management across the school is good.
- Students' personal development is well established and helps to ensure a positive culture for learning. Students whose circumstances may make them vulnerable are well supported to achieve their best. Recent Ofsted inspection rated this as a real strength of the school.
- A broad and balanced curriculum is offered at all key stages to provide opportunities to all students to follow relevant pathways.
- The curriculum across the school is linked to ensure the intent is achieved.
- Ambitious curriculum planning and design offers pupils opportunities to enhance knowledge and skills.
- All subjects have specialist teachers delivering the curriculum with strong subject knowledge and understanding.
- Increased consistency in questioning, feedback and use of retrieval practice and spaced learning over the past 2 years.
- October 2019, Astor was designated as a Thrive school. This means staff are trained to better understand children's behaviour which signals their emotional development. This allows for appropriate support enabling students to understand both their barriers and access to learning through strategy identification and adult support.

Parental questionnaires indicate that:

- 96% of parents believe that their children enjoy coming to school.
- 98% of parents believe that their child feels safe in school.
- 99% of parents believe that their child is taught well at this school.
- 97% of parents believe that behaviour is good and allows their children to learn.

**Barton Junior School**

Mission Statement: 'To inspire, motivate and challenge pupils, establishing a safe and stimulating environment, rooted in mutual respect'.

Barton Junior School was rebuilt in 2019 and formally opened by the start of the reporting academic year. The building is 'State of the Art' and perfectly complements the school's ethos and values. Barton is highly regarded in the community and has an excellent reputation with professional agencies including the Specialist Teaching and Learning Service, the local Early Help team, Speech Therapy and Occupational Therapy departments at the local hospital as well as the Paediatrics Department and local Mental Health services.



---

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Strategic report (continued)**

**Achievements and performance (continued)**

There is a strong identity, to which everyone is proud of belonging. Children, families, and staff feel proud to be part of the Trust community, one that encourages the success of all. There is a strong philosophy of looking after each other, working hard and achieving one's best. Children are kind and compassionate and extremely well behaved. They respond to clear boundaries and praise and thrive on mutually respectful relationships. Given the context, this is an outstanding achievement for all involved and indicates that Barton Junior School is a place of security where children feel safe, respected and cared for.

Throughout the period of Lockdown, and subsequent isolation for some students, teachers and school leaders provide learning packs and online learning for all children. The response to home learning has been varied; ranging from those children who have not completed any work set, through to those who were studious and hardworking, and continued to make expected rates of progress.

The priority remains to ensure that the situation with COVID has the minimal impact of children's learning and progress.

During the first lockdown, Barton Junior School remained open to provide childcare for key workers and re-opened for all year groups before the end of the Summer Term. The Leadership and Trustees worked tirelessly to ensure government guidelines were always upheld to ensure the well-being and safety of staff and pupils. This included a systematic implementation and regular review of health, safety and wellbeing. The staff worked hard providing appropriate remote learning and supported families with food parcels and when available, the voucher system for children entitled to Free School Meals.

**Shatterlocks Infant and Nursery School**

Mission Statement: 'Shatterlocks will provide a happy, caring, stimulating environment, where all members of the School community are valued, challenged and encouraged so they will achieve their full potential.'

The school is highly regarded in the community and has been oversubscribed for several years. In 2020 there were 116 applications for 60 places. The School has an excellent reputation with other professional agencies such as specialist teaching services, the local Early Help lead, the SALT unit and the child paediatrics department at Buckland hospital.

The school was graded 'Outstanding' in July 2019 by Ofsted and the grading reflects the high quality of leadership, teaching and learning that runs throughout the school.

During the first lockdown, Shatterlocks Infant and Nursery School worked alongside Barton Junior School to provide childcare for Key Worker children and ensured that all vulnerable families were supported. This included regular contact, food parcels and vouchers being distributed.

**White Cliffs Primary School**

White Cliffs Primary School is an exciting and inspirational place to work and learn where children are at the heart of everything. Embracing our diversity and interests, we work hard, behave well and care for one another. We treasure the unique contributions made by all members of our White Cliffs family and strive for excellence in all things.

The school is a wonderful place for children, staff, and the wider community to learn, work and flourish. The philosophy of the school is that all work hard, behave well and care for one another. The school is a place of security in which the children feel safe and cared for. Adults are consistent and provide the children with clear boundaries. Despite the challenging circumstances in which the vast majority of children live, we never accept this as an excuse for underachievement.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Strategic report (continued)**

**Achievements and performance (continued)**

The school reached 2 form entry across all year groups having been part of an expansion programme over the last few years.

Key Worker children were supported during the first lockdown at White Cliffs Primary School and Barton Junior School. All children who were entitled to free school meals received food parcels or vouchers during the lockdown.

**Pebbles Nursery School**

White Cliffs Primary School also incorporates Pebbles Nursery. Pebbles Nursery was graded Outstanding in a recent Ofsted inspection and continues to provide high quality education for pre-school children. The Nursery is entirely self-sufficient and does not draw on any funds from White Cliffs Primary School.

**Covid 19**

The impact of Covid 19 on the Trust as a whole has been immense. For the purpose of this report, trustees confirm that additional significant financial costs have been incurred by each school in maintaining and in most cases exceeding guidelines to keep pupils and staff safe. In most cases, costs have not been eligible for government compensation but offset against areas where schools made savings in services.

The tangible impact on the Trust has been seen in the huge increase of safeguarding cases linked to child abuse, home situations, mental health, self-harming and suicide within families. The impact on educational outcomes is not yet evident through reportable statistics and may not be for some time to come.

In adhering to all government restrictions and guidance certain school and external activities were affected from March 2020 and continue to be cancelled for the coming year 2020/21. Many of these activities are crucial services to the whole community and included:

- Extra-curricular sports, clubs and activities
- External lettings of facilities
- School educational and rewards trips and visits
- Teaching and Learning when isolating (now virtual learning)
- Parent Consultations (now virtual)
- School Tours (now virtual)
- Sports Days
- Nativity Plays
- Shows and Performances
- Trustee monitoring visits to schools (now virtual, temporarily)
- In person Internal Scrutiny and Audit
- Contractor presentations, meetings and negotiations (now virtual)
- Community Summer Schools
- Transition days with primaries
- Summer and Christmas Fayres
- Trust Speech Day
- Trust Carol Service
- Whole Trust training sessions (all virtual)

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Strategic report (continued)**

**Achievements and performance (continued)**

Going forwards, the Trust will hope to reinstate activities as restrictions are lifted after risks are considered. However, levels of virus control will remain to mitigate against further outbreaks of Covid 19 cases. Distancing, hygiene and general awareness for safer working practices will remain. The Trust have allocated £40,000 to 2020/21 virus control measures. Covid 19 remains a principal risk and uncertainty for the Trust as covered on page 20.

Trustees are immensely proud of all staff in how they have responded without hesitation to the needs of pupils and the wider community and the demands made upon not 'of' them by government. The impact of Covid 19 on the personal and professional situations of staff must not be overlooked; their own anxieties and challenges have been very much in the forefront of governance and leadership decision making.

It must, however, be acknowledged that trustees identify considerable positive outcomes from the current crisis. Recent years have proved to be highly challenging for Trust governance and leadership with hard choices having to be made and carried out in order to ensure future security for our children and staff in the Trust. The onset of Covid 19 and lockdown led trustees to working alongside the executive to provide robust and timely oversight, but also the much-needed support for leadership wellbeing. Increased confidence, knowledge and communication empowers governance to forge ahead into the exciting times of recovery and renewed strength for all.

**Going concern**

An unprecedented year where operational variations across all schools resulted in higher than usual costs in providing strategies and resources to ensure continued care and education whilst protecting the pupils and staff. A reduction in income from lettings, shows and productions also impacted upon one school. Overall, the reduction of costs in utilities offset some additional costs. Our going concern assessment has taken this into account given that we will be continuing to face disruption from covid-19 along with the potential disruption from Brexit as outlined on page 20.

Despite the challenges in retaining high quality teaching staff, the Trust schools maintain high standards through working closely with ITT institutions to train the teachers of the future. Investing in quality development of NQTs provides the stability and consistency crucial to our pupils' education.

**Three Year Plan**

In 2018, at the request of the ESFA, a review was carried out by a Schools Resource Management Advisor (SRMA) to identify future savings and, as a result of this, a three-year plan was written and approved by trustees to return the Trust to a strong financial position.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Strategic report (continued)**

**Achievements and performance (continued)**

Monitoring the Three-Year Plan

The plan has been monitored annually by trustees and its impact evaluated. The last monitoring took place in January 2021.

Impact of the Three-Year Plan

The original plan agreed with the ESFA set the current expectations for a Trust overall in year surplus of £161,339 for 2019/20 taking the Trust forwards to 2020/21 with a deficit of £168,424. Close scrutiny by trustees and leadership, rigid and thorough implementation of agreed actions along with additional strategies have led the Trust, in reality to an overall surplus position £138,017 for 2020/21.

Analysis of Impact

Whilst Astor Secondary School still has a deficit budget, the continued overspend each year of approximately £200,000 has ceased. Astor now pays a percentage share towards all Trust central services which now includes the additional costs of payroll, IT support, site management, HR and operational support.

Going forwards, Astor is expected to hold its position (mainly due to the exceptional expenditure through Covid 19) before starting to reduce the deficit next year. The projected in-year surplus for 2021-2022 is £200,000.

After making appropriate enquiries, trustees have a reasonable expectation that the academy trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

**Financial review**

Most of the Trust's income is obtained from the DfE, the use of which is restricted to specific purposes.

The Trust experienced quite significant changes from September 2018 when leadership and governance structures were revised. A new CEO was appointed after the previous CEO retired. Along with these changes the trustees were clear that the Director of Finance and Business be released from employment and an independent financial consultant was employed. During this time of adjustment, leadership and governance were able to re-focus priorities and stimulate clarity through review and creating the collegiate accountability required to strengthen the Trust's position.

Trustees, with the support of leadership took bold steps in reviewing budgets and spending. With the invaluable support of the ESFA and an SRMA, a three-year plan brings the Trust back into surplus and a healthy position by 2022. In the short time this plan has been in place, the impact of agreed strategies has already made a huge difference.

The Trust central services continue to be strengthened; the appointment of a Director of Business and Resources aims to boost capacity to the Trust's income generation and efficiency drive.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Strategic report (continued)**

**Achievements and performance (continued)**

A KCC loan was taken out prior to academisation. Currently, the loan payments run until 2022.

After detailed benchmarking, analysis and valuable engagement with the SRMA, trustees committed to the agreed three-year plan which commenced in May 2019. The in-depth review of all contracts requested by trustees, ensured only operational lease agreements were in place. Streamlining of individual school contracts into Trust wide contracts has taken place over the past two years and continues to achieve savings and efficiencies. A review of insurance arrangements took place, along with a decision to reduce, over time, the number of TLR payments at Astor Secondary School. Any performing and visual arts projects were carried out only if self-funded through bids and fundraising with no international projects taking place in 2019-20. Analysis of staffing ratios and class sizes led to changes requiring staff reductions and cuts to resources and streamlining of the curriculum offer. The outcome of this review and the three-year plan has ensured financial stability, improved income generation, continued expansion of central services, priority buildings and maintenance programme, succession planning and potential for strategic future growth.

**Reserves policy**

Academies are expected to create reserves from their annual capital funding. However, as there is now minimal funding in the way of devolved formula capital grant from the ESFA, this creates little opportunity to achieve a surplus. The Trust will therefore continue to bid for any Priority Building or Condition Improvement Funding available, based on capital projects identified in the School Improvement Plans. The level of reserve will be reviewed and set on an annual basis as part of the budget setting plan. Trust reserves set for 2019-20 were set at £0 due to the historical deficit of Astor Secondary School. The reserves from the primary schools were used to offset part of Astor's deficit.

When considering an appropriate level of reserves, trustees consider:

- the risk of unforeseen emergency or other unexpected need for funds such as Covid 19
- covering unforeseen day-to-day operational costs, for example employing temporary staff to cover a long-term sick absence
- a fall in a source of income, such as lettings
- planned commitments, or designations, that cannot be met by future income alone, for example plans for a major capital project
- the need to fund potential deficits in a cash budget, for example money may need to be spent before a funding grant is received

Trustees use the financial risks identified to determine the amount of reserves the academy aims to hold. Covid 19 did not impact the Reserves Policy for this reporting period.

Current reserves are considered sufficient to meet unforeseeable expenditure due to any continued impact of Covid 19 and any unforeseen impact post Brexit.

**Investment policy**

The Trustees consider the best use for any reserves is for re-investment into the Trust at the current time.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Principal risks and uncertainties**

The coming 12 months' immediate risks to business continuity focuses predominantly on continuing to successfully work under current restrictions whilst Covid 19 pandemic remains prevalent and at the same time prepare for the local risks of the Brexit impact to infrastructure and free movement within this part of Kent.

The majority of Trust staff travel a considerable distance to work and use the key routes freight also use to access ports. Strategies for continued education of pupils are in place, but the welfare of pupils and staff remain paramount in decision making by the Trust. Appropriate Risk Assessments are in place along with strategies to provide timely, consistent and clear information to stakeholders. However, local and county councils and government ministers are responsible for mitigating any risks to Dover and the surrounding area, and therefore the Trust must equally rely upon their support, guidance and timely communication.

Trustees are confident that due to experiences and efficient systems implemented over the past 9 months systems for governance and oversight are robust in responding to issues threatening interim closure for any school. With effective responses to the Covid 19 tier restrictions, 'full' lockdown, social distancing and potential post Brexit disruptions, the capacity of the Trust to maintain remote education provision for all children is now far greater than a year ago.

All teaching staff have implemented full remote learning strategies and the school systems are improved to ensure pupils can access remote learning. Those few pupils who are unable to work remotely receive regular learning packs and telephone support.

Central services and support staff also adopt remote working practices where possible. This includes finance, payroll, HR and governance. All strategies tried and tested will be available for implementation should post Brexit movement around Dover lead to restricted local access.

The principal risks and uncertainties facing the Trust are very similar to the previous year with some additions:

- Sustaining the 3-year plan to return the Trust to a surplus position whilst maintaining the quality, standards and further attainment in all academies. However, the Trust has made considerable headway and the Trust is already in a surplus position.
- Retaining high quality staff on reduced budgets. As part of the three-year forecast staff TLR's were reduced considerably and will eventually be replaced with an incentive fairer to the systems of rewarding performance and encouraging staff retention. Retaining high quality staff under current climate, with low morale and perceived devaluation via the pay freeze, requires a national approach on raising society's perception and respect for the profession. Trustees continually engage with leaders and staff to understand the needs for achieving high staff retention. All Trust schools work closely with ITT institutions to train the teachers of the future.
- Rising costs of grounds and buildings maintenance, energy and services and the declining condition of some of the Trust buildings. Investment into central services and capacity within the Central Team will provide trust-wide savings in procurement and robust sourcing of funding streams for buildings and site improvements. Uncertainties within the global market for services and costs after Brexit and spending through Covid 19 may be felt by schools in the future.
- Sustaining the rise in standards at Astor Secondary School
- Increase in numbers of children with high levels of need against a backdrop of insufficient funding and specialist provision

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**Numbers on roll**

Trustees acknowledge the Trust has, as yet, to reach full capacity. The three-year plan identified local changes for numbers on roll which has been worked through predictions and budget calculations. The 2021 figures have been calculated using local district predictions based on housing, infrastructure and job developments.

NOR	Year Group	2019	2020	2021
KS1	Year R	92	98	105
	Year 1	99	96	98
	Year 2	99	103	96
KS2	Year 3	106	103	102
	Year 4	100	107	103
	Year 5	109	98	107
	Year 6	87	112	98
<b>TOTAL</b>		692	717	709
KS3	Year 7	135	133	138
	Year 8	144	139	133
	Year 9	126	147	139
KS4	Year 10	138	129	147
	Year 11	150	140	129
Post 16	Year 12	74	89	80
	Year 13	44	51	65
<b>TOTAL</b>		811	828	831
		1,503	1,545	1,540

Trustees also identify emerging risks to the Trust:

- Brexit impact leading to potential supply delays and access issues for Dover schools. Our suppliers were contacted to discuss contingency plans.
- Additional costs to provide emergency contingency planning through provision of
- Mitigation of the risk for staffing schools, alternative transport routes and liaising with suppliers to ensure contingency plans could be agreed. The CEO also joined with Lord Agnew on the government working party to identify and reduce risk and impact for schools.
- Staffing being under strain due to absence linked to Covid 19.
- A rise in unemployment due to impact of Covid 19 on local business will affect the families and pupils in our schools.
- Increased safeguarding, mental health and wellbeing remit for staff and pupils.
- Potential shortage of staff in some key areas.

Our schools carried out extensive risk assessments and implementation of emergency planning to mitigate against the post Brexit potential disruptions on continuity of education within Dover and the immediate areas. Trustees, although confident that all possible eventualities are taken into consideration, must state that planning cannot mitigate against elements outside the Trust's control but are the responsibility of external agencies and authorities. Our concern remains the health and wellbeing of our pupils and staff.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

Although it is essential to minimise risk as far as possible, the risk management process must be proportionate and balanced. The time and cost of increasingly complex risk management processes can quickly outweigh the benefits achieved. The post Brexit risks are an example for as the impact on the community is dependent on external factors managed by external agencies and authorities. The Trust schools can, like planning for Covid 19, only do what is humanly possible.

### **Fundraising**

The Trustees statement regarding fundraising:

- We will not accept funding from organisations or businesses that go against the Trust's core values including but not restricted to: alcohol or tobacco companies, pay day loan companies or from companies using child labour, modern day slavery or who do not promote healthy eating or living.
- All decisions based on ethical protocols will be made by the Headteacher for each individual school.
- We will accept donations from individual donors, if the donations do not come with conditions or expectations, we are not happy to uphold
- Any fundraising initiatives must be authorised by the Headteacher at the school prior to commencing organisation.
- Fundraising teams, whether staff, pupils or parents must liaise with the Finance Department and adhere to the strict protocol for handling, recording and storage of funds.

### **Streamlined energy and carbon reporting**

The ESFA has confirmed with the Department for Business, Energy and Industrial Strategy (BEIS) that academy trusts are within the scope of the Streamlined Energy and Carbon Reporting (SECR) regulations.

Should an academy trust consume in excess of 40,000kWh of energy per annum and meet two out of three of the following criteria, then these regulations will apply:

- Income greater than £36 million
- Balance sheet greater than £18 million
- 250 employees or more

The Dover Federation for the Arts MAT consumes in excess of 40,000kWh and has a balance sheet greater than £18 million. However, our income is less than £36 million, and our employee count is 211. Therefore, we do not meet the criteria for the 2019/20 annual accounts.

The Trust is committed to reducing their carbon footprint, and as such have replaced much of the roof at the secondary school and are currently in the process of replacing many of the old windows with a project worth £1.5 million. We are also in the process of applying for funding to reroof the other two older school buildings and to renew old, inefficient obsolete boilers in two of the Trust's four schools.



---

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED),  
FOR THE YEAR ENDED 31 AUGUST 2020**

---

**Plans for future periods**

The Trust has an outstanding record of school improvement. Barton Junior School had been placed in Special Measures due to an inadequate Ofsted report. It was quickly turned around by us and was in the top 100 schools for sustained improvement for two years in a row. White Cliffs Primary School was the lowest performing school in the country with a falling roll. It has now been expanded to 2 form entry and is seen as highly successful given the nature of the community it serves. Shatterlocks Infant and Nursery School is heavily oversubscribed and is rated 'Outstanding' by Ofsted.

Over the last few years, the central team has increased, and the capacity is now in place to allow for expansion. The Trust will be seeking to bring more primary schools into the Trust. These may not necessarily be in the immediate area. The Trust has vast expertise including, but not limited to, the following areas:

- School Improvement
- Finance
- Governance
- Collegiate working
- Behaviour, Mental Health and Wellbeing and Alternative Provision

Astor School has seen vast improvements over the last few years and, whilst it remains RI, Ofsted gradings in all areas expect one are now rated 'Good'. We aim to continue this trajectory and expect the school to be graded 'Good' overall in its next inspection. This will be the first local high school to achieve this grading.

The Trust has now moved into a surplus financial position due to tight financial controls and scrutiny. Astor's deficit budget will reduce further with the impact of the staffing restructure currently concluding. This will return the school to a surplus position within the next few years.

**Disclosure of information to auditor**

Insofar as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- that Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees' report, incorporating a strategic report, was approved by order of the Board of Trustees, as the company directors, on *19 January 2021* and signed on its behalf by:

*C. Donovan*

**Mrs C Donovan**

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**GOVERNANCE STATEMENT**

---

**Scope of responsibility**

As trustees, we acknowledge we have overall responsibility for ensuring that The Dover Federation for the Arts has an effective and appropriate system of control, financial and otherwise. However, such a system is designed to manage rather than eliminate the risk of failure to achieve business objectives and can provide only reasonable and not absolute assurance against material misstatement or loss.

As trustees, we have reviewed and taken account of the guidance in DfE's Governance Handbook and competency framework for governance.

The Board of Trustees has delegated the day-to-day responsibility to the CEO, as accounting officer, for ensuring financial controls conform with the requirements of both propriety and good financial management and in accordance with the requirements and responsibilities assigned to it in the funding agreement between The Dover Federation for the Arts and the Secretary of State for Education. They are also responsible for reporting to the Board of Trustees any material weaknesses or breakdowns in internal control.

**Governance**

The information on governance included here supplements that described in the Trustees' Report and in the Statement of Trustees' responsibilities. The Board of Trustees has formally met 10 times during the year.

Attendance during the year at meetings of the Board of Trustees was as follows:

Trustee	Meetings attended	Out of a possible
Mrs C Donovan, Chair	9	10
Mr B Williams, Vice Chair	9	10
Mrs C Boxall	9	10
Mrs U Mills	9	10
Mr N Castle	7	10
Mr R Davies	4	10
Ms A Perez	5	7

As previously noted, the Trust embarked on a process of review in this reporting year which identified skills, capacity and succession planning needs for governance. By August 31st 2020, as requested by the RSC, full separation between all levels of governance was achieved, with the exception of one Trustee who is also a Member. Subsequent DfE guidance now states Trusts may have a Trustee on the board of Members if the majority remain independent.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**GOVERNANCE STATEMENT (CONTINUED)**

---

**Governance cont ...**

The recruitment programme was limited due to the crisis demands and social distancing, however, the following is a brief overview of membership, resignations and appointments:

- The CEO relinquished his post as a trustee in line with current DfE recommendations.
- Recruitment of members remains challenging, however the CST and Trust Governance Insight are campaigning for Trusts to share Members
- Mr R Davies joined the Board of Trustees in July 2019 bringing key qualified finance and risk awareness expertise to the board. Mr Davies was elected Chairman of the Audit and Risk Committee in September 2020
- Miss A Perez was appointed as a Trustee in May 2020. Her contribution across compliance, policy and fresh ideas creating renewed energy.
- Mrs U Mills' term ended 31 August 2020 after serving as a governor, then director and trustee in the Federation then with the Trust for almost 30 years. Trustees wish her well and thank her for her commitment.
- Miss S Roberts joined the board as a Trustee after the need for external primary education expertise had been identified. Miss Roberts is currently Headteacher of a maintained primary outside the Trust.
- Mr S Haslehurst, previously a member on the secondary Academy Board, was appointed a Trustee on 11 December 2020. His extensive skills and knowledge are invaluable and centre on secondary education, school improvement, health, welfare and standards data analysis. Mr Haslehurst is a Vice Principal from a local boarding academy.
- Mrs I Pace, a solicitor working in estate planning and probate, appointed as a trustee in December 2020
- Miss Z King, also a solicitor working in wills and probate, appointed as a trustee in December 2020

The Board of Trustees has carried out their remit during this difficult year with an adaptable approach providing the key challenge, oversight and support required by leadership. Examples are evidenced throughout the report and highlighted here:

- Communicating timely, clear, consistent messages along with support and decision making for leadership
- Adapting to new ways of governance due to extreme restrictions to usual working routines
- Continuing the remit and duty in hand by carrying out monthly monitoring of budgets and cash flow
- Collaborating with the executive in implementing policy and procedures, often on a daily basis
- Researching emerging models of working along with good practice and applying relevant strategies to the Trust governance models (Strategy Day Aug 2020)
- Analysing the effectiveness of governance at local level; then making hard decisions for intense change to meet the demands for the future
- Challenging leaders whilst providing the balance of support for their wellbeing
- Implementing sub committees to provide the depth and level of scrutiny required to support the Board with the capacity for monitoring, oversight and accountability.
- Engaging with the Confederation of School Trusts at board and executive levels
- Fulfilling the remit of governance across the whole trust during lockdown through adopting the Emergency Governance Business Continuity Plan.
- Sustaining strategies identified as beneficial to strengthening governance and leadership
-

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**GOVERNANCE STATEMENT (CONTINUED)**

---

**Governance (continued)**

The outcome of the Board's internal review (CST are carrying out the external review in 2021) led to Trustees agreeing that local governance required the capacity for knowledge and skills to support and report to the Board at the level the delegated functions required. This was not present on the local boards when removing trustee members to achieve the separation between layers of governance the board were working towards. There were some key non-trustee members on local board with valuable skills who would be part of a two-year governance plan to grow local boards fit for school improvement focus.

Trustees required consistency of reporting from local boards and data which could be used against measurable comparative benchmarking to inform key priorities for the whole Trust effectiveness and development. Although data was available, the levels of consistency and depth of this scrutiny were in question. Trustees agreed that a School Improvement model was required where Headteachers reported to a subcommittee of the board of trustees whose members were chosen for their skills, knowledge and ability to challenge and respond with expectations.

With the appointment of additional capacity in the Trust Central Services for Business and Resources, along with the increased emphasis on monitoring and reporting on risk and audit for trusts, the Finance and Audit Committee required additional capacity to provide the level of scrutiny required. Therefore, the Business and Resource Committee and an Audit and Risk Committee were formed from September 2020.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**GOVERNANCE STATEMENT (CONTINUED)**

---

**Governance (continued)**

The terms of reference identify each sub-committee's remit. Accountability remains with the Board of Trustees, but the overview of delegation of responsibility to these sub-committees is as follows:

<b>Sub committee</b>	<b>Areas of Responsibility and oversight</b>
<b>The Audit and Risk Committee</b>	<p>Risk, internal control, including finance and governance.</p> <p>To monitor, evaluate, advise and report on:</p> <ul style="list-style-type: none"><li>a) the comprehensiveness of assurances in meeting the Trust's accounting</li><li>b) the reliability and integrity of these assurances</li><li>c) how well the Trust Board and its Accounting Officer are supported in decision making and in discharging their accountability obligations</li><li>d) make recommendations for appointment of the external and internal auditors and oversee, direct, monitor, evaluate and report on their work</li></ul>
<b>The Business and Resource Committee</b>	<p>Assure best practice and exercise oversight of:</p> <ul style="list-style-type: none"><li>a) The maintenance of all the school's buildings and associated premises</li><li>b) All matters associated with health and safety</li><li>c) The planning of new capital projects</li><li>d) The continual pursuance of funding streams and income generation</li><li>e) The oversight of compliance in tendering and awarding contracts</li></ul>

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**GOVERNANCE STATEMENT (CONTINUED)**

**Governance (continued)**

Sub committee	Areas of Responsibility and oversight
<b>The School Development Committee</b>	<p>The duties of the committee include:</p> <ul style="list-style-type: none"> <li>a) Monitoring standards and progress.</li> <li>b) Using attainment and achievement data provided by schools to evaluate the impact of teaching and learning on the levels of attainment.</li> <li>c) Monitoring progress of pupils in the Trust and reporting this to the board, advising them in respect of targets for pupil achievement across the trust.</li> <li>d) Analysing performance trends within the trust and nationally.</li> <li>e) Mapping performance and progress data onto set national standards.</li> <li>f) Having knowledge of the educational needs of pupils within the trust and monitoring performance data of specific groups e.g. SEND</li> <li>g) Understanding targets set and challenging underperformance against these targets and more general expectations.</li> <li>h) Ensuring that the Trust's curriculum is balanced, broadly based and effective, using a variety of sources, such as attainment data and the effectiveness of the curriculum, in order to improve the curriculum.</li> <li>i) Reviewing Trust's policies which relate to standards, e.g. behaviour, assessment and attendance policies, and recommending amendments to the board.</li> <li>j) Ensuring effective procedures are in place across all schools regarding pupil support, attendance and discipline.</li> <li>k) Remaining informed on attendance rates ensuring procedures are in place to fulfil statutory requirements, especially regarding children missing from education.</li> <li>l) Monitoring safeguarding procedures to ensure a duty of care.</li> <li>m) Monitoring and then advising the board on school improvement, leadership standards and governance effectiveness in the Trust.</li> <li>n) Obtaining progress reports of post-Ofsted action plans and other formal evaluation reports related to quality and effectiveness of learning, in order to further inform and develop improvement plans and strategies.</li> <li>o) Ensuring effective procedures are in place for quality assurance of teaching and learning, the curriculum, inclusion and sharing of good practice across the trust.</li> <li>p) Ensuring the highest possible standards are set, achieved and maintained.</li> <li>q) Identifying areas of concern regarding performance and standards, implementing action plans with the consultation of the board where necessary.</li> <li>r) Reviewing its own progress on a regular basis, considering its own performance, constitution and terms of reference to ensure the committee is operating at its full potential.</li> <li>s) Monitoring and advising the board on the achievement of the Trust's intervention strategies and plans.</li> <li>t) Monitor and review stakeholder engagement on school development and standards and the impact this has on strategies and plans.</li> <li>u) To monitor practices to ensure they reflect the Trust's commitment to protecting the mental health and wellbeing of pupils and staff.</li> </ul>

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**GOVERNANCE STATEMENT (CONTINUED)**

**Governance (continued)**

Therefore, the current structure of governance at the time of writing this report stands at:



## The Dover Federation Governance 2020/21

For The Arts Multi Academy Trust

<p style="text-align: center;"><b>Members</b></p> <p>Mr J Paol, Mr G Cowan, Mrs C Boxall, Mrs S Chandler</p> <p>Also attending: Chairman, CEO, CS Optional: Trustees</p> <p>DATES: 11 December 2020 14:00 (General Mtg) ** February/March 2021 (AGM tbc) 1 other optional meeting</p> <p>Members may attend any Board Mtg *</p>	<p style="text-align: center;"><b>Trustees</b></p> <p>Mrs C Donovan (Ch), Mr B Williams (VC), Mrs C Boxall Mr N Castle, Mr R Davies, Ms A Perez, Mrs S Roberts Mr S Haslehurst, Ms Z King, Ms I Pace, Vacancy x2</p> <p>Also attending: CEO, CS Optional: Members</p> <p>DATES: 11 September 2020 25 September 2020 2 October 2020 General Meeting 11 December 2020 19 January 2021 AGM ** February/March 2021 tbc 23 April 2021 15 July 2021</p> <p>Trustees may attend any Members Mtg *</p>	<p style="text-align: center;"><b>Business &amp; Resource Committee</b></p> <p>Mr B Williams (Ch), Mr N Castle, Trustee Vacancy Miss K Weaver, NT Vacancy</p> <p>Also attending: Director of Business and Resource, CS and Trust Sites Manager</p> <p>DATES: 9 October 2020 13:00 22 January 2021 13:00 21 May 2021 13:00</p>
<p style="text-align: center;"><b>Audit &amp; Risk Committee</b></p> <p>Mr R Davies (Ch), Mr N Castle, Trustee Vacancy, NT Vacancy x2</p> <p>Also attending: Accounting Officer/ CEO, CFO, CS</p> <p>DATES: 2 October 2020 14:00 12 January 2021 14:00 12 March 2021 14:00 25 June 2021 14:00</p>		<p style="text-align: center;"><b>School Development Committee</b></p> <p>Mrs C Boxall (Ch), Mrs S Roberts, Mr S Haslehurst, Mr J Messer, Prof S Coulton</p> <p>Also attending: Headteachers, CS Optional: CEO</p> <p>DATES: 13 October 2020 13:00 11 February 2021 13:00 29 April 2021 13:00 8 July 2021 13:00</p>
<p style="text-align: center;"><b>Other Governance Activity and Oversight</b></p> <ul style="list-style-type: none"> <li>Weekly CEO Briefings: Whilst Emergency Governance BCP is in force CEO briefs Chairman each Friday. Open to all Trustees</li> <li>Monthly Monitoring – Attending: Chairman, CEO, CFO, CS.</li> <li>Each Chairman attends pre-meeting planning with CS at least two weeks prior to meetings</li> <li>Designated Lead Trustees provide monitoring and oversight of their delegated areas and report to Trustees</li> <li>Trustees engage in CPD programmes</li> <li>Trustees take part in Strategy Days (usually in last week of August/early September)</li> <li>Chairmen are involved in the Performance Management of Executive Team and Headteachers</li> </ul>		

\*Please inform the Company Secretary if you wish to attend an optional meeting

The finance and audit committee were a sub-committee of the main Board of Trustees during the reporting year. Its purpose was to carry out the monitoring of budgets, receiving reports from the CFO and Accounting Officer and ensuring all areas within the Financial Policy of Internal Procedures and Administration were maintained.

Just prior to the start of the academic year, R Davies, who is a qualified finance professional, joined the board and the committee. Attendance at meetings in the year:

Trustee	Meetings attended	Out of a possible
U Mills (chairman)	5	5
R Davies (vice chairman)	5	5
C Boxall	5	5
N Castle	4	5

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**GOVERNANCE STATEMENT (CONTINUED)**

---

**Review of value for money**

As accounting officer, the CEO has responsibility for ensuring that the Academy delivers good value in the use of public resources. The accounting officer understands that value for money refers to the educational and wider societal outcomes achieved in return for the taxpayer resources received.

The Accounting Officer considers how the academy trust's use of its resources has provided good value for money during each academic year and reports to the board of trustees where value for money can be improved, including the use of benchmarking data where appropriate. The accounting officer for the academy trust has delivered improved value for money during the year by:

**Improving Educational Results**

The Trust has ensured that resources have been directed where they are most needed and most effective in meeting the educational needs of the teachers, pupils and stakeholders, for example:

- Staff working flexibly across the Trust to support in the areas of most need
- Specialist staff supporting identified needs across the Trust
- Shared initiatives to accelerate the progress of learners
- Professional development and performance management focused to the needs of the Trust through development plans
- Training for staff on mental health and the appointment of 'Mental Health First Aiders' to support mental wellbeing for children and staff
- Further development of internal behaviour strategies to improve intervention, inclusion and engagement
- Working alongside ITT institutions to build capacity with future teachers
- Induction Programmes
- Development of Central Services
- Appointment of new Central Services post – Director of Business and Resources
- Consolidation of contracts
- Tendering of new contracts for catering and energy

The effectiveness of these strategies can be seen in improved outcomes, staff observations and preparations for delivering the curriculum and meeting the new requirements for the Ofsted framework.

**The purpose of the system of internal control**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can, therefore, only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of Academy policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in The Dover Federation for the Arts for the year 1 September 2019 to 31 August 2020 and up to the date of approval of the annual report and financial statements.

**Capacity to handle risk**

The Board of Trustees has reviewed the key risks to which the Academy is exposed together with the operating, financial and compliance controls that have been implemented to mitigate those risks. The Board of Trustees is of the view that there is a formal ongoing process for identifying, evaluating and managing the Academy's significant risks that has been in place for the year 1 September 2019 to 31 August 2020 and up to the date of approval of the annual report and financial statements. This process is regularly reviewed by the Board of Trustees.



---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**GOVERNANCE STATEMENT (CONTINUED)**

---

**The risk and control framework**

The Academy's system of internal financial control is based on a framework of regular management information and administrative procedures including the segregation of duties and a system of delegation and accountability. In particular, it includes:

- comprehensive budgeting and monitoring systems with an annual budget and periodic financial reports which are reviewed and agreed by the Board of Trustees
- regular reviews by the Audit and Risk Committee of reports which indicate financial performance against the forecasts and of major purchase plans, capital works and expenditure programmes
- setting targets to measure financial and other performance
- clearly defined purchasing (asset purchase or capital investment) guidelines
- identification and management of risks

The Board of Trustees has decided to buy-in an internal audit service from Williams Giles Professional Services Ltd

The Internal Scrutiny auditor's role includes giving advice on financial and other matters and performing a range of checks on the academy trust's financial and other systems.

On a quarterly basis, the reviewer informs the Board of Trustees through the Audit and Risk committee on the operation of the systems of control and on the discharge of the Board of Trustees financial responsibilities and annually prepares a short annual summary report to the committee outlining the areas reviewed, key findings, recommendations and conclusions to help the committee consider actions and assess year on year progress.

Due to the COVID-19 lockdown and working from home arrangements being implemented where possible the scope of the Internal Scrutiny report was revised to give comfort that the Trust's Controls were appropriate. The report provided to the Trustees prior to the finalisation of the Financial statements showed there were no significant areas of concern and where there were minor issues how these could be rectified in 2020-21. The scope of the next Internal Scrutiny Report will take into account the reporting from this year to ensure this has been completed.

**Review of effectiveness**

As accounting officer, the CEO has responsibility for reviewing the effectiveness of the system of internal control. During the year in question the review has been informed by:

- the work of the reviewer;
- the work of the external auditor;
- the work of the executive within the Trust who have responsibility for the development and maintenance of the internal control framework.

The accounting officer has been advised of the implications of the result of their review of the system of internal control by the audit committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

---

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

---

**GOVERNANCE STATEMENT (CONTINUED)**

---

Approved by order of the members of the Board of Trustees on *19 January 2021* and signed on their behalf by:

*C. Donovan.*

**Mrs C Donovan**  
Chair of Trustees

*D. Meades*

**Mr D Meades**  
Accounting Officer

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**STATEMENT ON REGULARITY, PROPRIETY AND COMPLIANCE**

---

As accounting officer of The Dover Federation for the Arts I have considered my responsibility to notify the Academy Board of Trustees and the Education and Skills Funding Agency (ESFA) of material irregularity, impropriety and non-compliance with terms and conditions of all funding received by the Academy, under the funding agreement in place between the Academy and the Secretary of State for Education. As part of my consideration, I have had due regard to the requirements of the Academies Financial Handbook 2019.

I confirm that I and the Academy Board of Trustees are able to identify any material irregular or improper use of all funds by the Academy, or material non-compliance with the terms and conditions of funding under the Academy's funding agreement and the Academies Financial Handbook 2019.

I confirm that no instances of material irregularity, impropriety or funding non-compliance have been discovered to date. If any instances are identified after the date of this statement, these will be notified to the Board of Trustees and ESFA.



**Mr D Meades**  
Accounting Officer

Date: 19 January 2021

---

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the Academies Accounts Direction published by the Education and Skills Funding Agency, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2019 and the Academies Accounts Direction 2019 to 2020;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for ensuring that in its conduct and operation the charitable company applies financial and other controls, which conform with the requirements both of propriety and of good financial management. They are also responsible for ensuring grants received from ESFA/DfE have been applied for the purposes intended.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the Board of Trustees on *19 January 2021* and signed on its behalf by:

*C. Donovan*

**Mrs C Donovan**  
Chair of Trustees

---

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF THE  
DOVER FEDERATION FOR THE ARTS**

---

**Opinion**

We have audited the financial statements of The Dover Federation for the Arts (the 'academy') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law, United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities SORP 2019 and the Academies Accounts Direction 2019 to 2020 issued by the Education and Skills Funding Agency.

In our opinion the financial statements:

- give a true and fair view of the state of the Academy's affairs as at 31 August 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities SORP 2019 and the Academies Accounts Direction 2019 to 2020 issued by the Education and Skills Funding Agency.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Academy in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Academy's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF THE  
DOVER FEDERATION FOR THE ARTS (CONTINUED)**

---

**Other Information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Other information includes the Reference and administrative details, the Trustees' Report including the Strategic report, and the Governance statement. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the Academy and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF THE  
DOVER FEDERATION FOR THE ARTS (CONTINUED)**

---

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the trustees (who are also the directors of the Academy for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Academy's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Academy or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.

**Use of our report**

This report is made solely to the Academy's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Academy's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Academy and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS TO THE MEMBERS OF THE  
DOVER FEDERATION FOR THE ARTS (CONTINUED)**

---

*Crowe UK LLP*

**Darren Rigden (Senior statutory auditor)**

for and on behalf of  
**Crowe U.K. LLP**

Statutory Auditor

Riverside House

40 - 46 High Street

Maidstone

Kent

ME14 - 1JH

Date: 26th January 2021



---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO THE DOVER  
FEDERATION FOR THE ARTS AND THE EDUCATION AND SKILLS FUNDING AGENCY**

---

In accordance with the terms of our engagement letter dated 10 August 2020 and further to the requirements of the Education and Skills Funding Agency (ESFA) as included in the Academies Accounts Direction 2019 to 2020, we have carried out an engagement to obtain limited assurance about whether the expenditure disbursed and income received by The Dover Federation for the Arts during the year 1 September 2019 to 31 August 2020 have been applied to the purposes identified by Parliament and the financial transactions conform to the authorities which govern them.

This report is made solely to The Dover Federation for the Arts and ESFA in accordance with the terms of our engagement letter. Our work has been undertaken so that we might state to The Dover Federation for the Arts and ESFA those matters we are required to state in a report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Dover Federation for the Arts and ESFA, for our work, for this report, or for the conclusion we have formed.

**Respective responsibilities of The Dover Federation for the Arts's accounting officer and the reporting accountant**

The accounting officer is responsible, under the requirements of The Dover Federation for the Arts's funding agreement with the Secretary of State for Education dated [enter date here] and the Academies Financial Handbook, extant from 1 September 2019, for ensuring that expenditure disbursed and income received is applied for the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Our responsibilities for this engagement are established in the United Kingdom by our profession's ethical guidance and are to obtain limited assurance and report in accordance with our engagement letter and the requirements of the Academies Accounts Direction 2019 to 2020. We report to you whether anything has come to our attention in carrying out our work which suggests that in all material respects, expenditure disbursed and income received during the year 1 September 2019 to 31 August 2020 have not been applied to purposes intended by Parliament or that the financial transactions do not conform to the authorities which govern them.

**Approach**

We conducted our engagement in accordance with the Academies Accounts Direction 2019 to 2020 issued by ESFA. We performed a limited assurance engagement as defined in our engagement letter.

The objective of a limited assurance engagement is to perform such procedures as to obtain information and explanations in order to provide us with sufficient appropriate evidence to express a negative conclusion on regularity.

A limited assurance engagement is more limited in scope than a reasonable assurance engagement and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement. Accordingly, we do not express a positive opinion.

Our engagement includes examination, on a test basis, of evidence relevant to the regularity and propriety of the Academy's income and expenditure.

**Conclusion**

In the course of our work, nothing has come to our attention which suggest in all material respects the expenditure disbursed and income received during the year 1 September 2019 to 31 August 2020 has not been applied to purposes intended by Parliament and the financial transactions do not conform to the authorities which govern them.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**INDEPENDENT REPORTING ACCOUNTANT'S ASSURANCE REPORT ON REGULARITY TO THE DOVER  
FEDERATION FOR THE ARTS AND THE EDUCATION & SKILLS FUNDING AGENCY (CONTINUED)**

---

*Crowe UK LLP*

Reporting Accountant  
**Crowe U.K. LLP**

Statutory Auditor

Date: 26th January 2021

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Restricted fixed asset funds 2020 £	Total funds 2020 £	As restated Total funds 2019 £
<b>Income from:</b>						
Donations and capital grants	3	5,972	-	5,420,312	5,426,284	787,116
Charitable activities		-	9,265,274	-	9,265,274	8,771,013
Other trading activities		155,641	-	-	155,641	244,439
Investments	6	2	-	-	2	42
<b>Total income</b>		<b>161,615</b>	<b>9,265,274</b>	<b>5,420,312</b>	<b>14,847,201</b>	<b>9,802,610</b>
<b>Expenditure on:</b>						
Charitable activities		147,897	9,272,914	507,866	9,928,677	10,265,593
<b>Total expenditure</b>		<b>147,897</b>	<b>9,272,914</b>	<b>507,866</b>	<b>9,928,677</b>	<b>10,265,593</b>
<b>Net income/(expenditure)</b>		<b>13,718</b>	<b>(7,640)</b>	<b>4,912,446</b>	<b>4,918,524</b>	<b>(462,983)</b>
Transfers between funds	18	149,268	(77,500)	(71,768)	-	-
<b>Net movement in funds before other recognised gains/(losses)</b>		<b>162,986</b>	<b>(85,140)</b>	<b>4,840,678</b>	<b>4,918,524</b>	<b>(462,983)</b>
<b>Other recognised gains/(losses):</b>						
Actuarial losses on defined benefit pension schemes	26	-	(1,117,000)	-	(1,117,000)	(937,000)
<b>Net movement in funds</b>		<b>162,986</b>	<b>(1,202,140)</b>	<b>4,840,678</b>	<b>3,801,524</b>	<b>(1,399,983)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		(359,830)	(5,028,000)	25,616,565	20,228,735	21,628,718
Net movement in funds		162,986	(1,202,140)	4,840,678	3,801,524	(1,399,983)
<b>Total funds carried forward</b>		<b>(196,844)</b>	<b>(6,230,140)</b>	<b>30,457,243</b>	<b>24,030,259</b>	<b>20,228,735</b>

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 08039629**

**BALANCE SHEET**  
**AS AT 31 AUGUST 2020**

	Note	2020 £	As restated 2019 £
<b>Fixed assets</b>			
Tangible assets	13	28,902,139	25,052,949
		<u>28,902,139</u>	<u>25,052,949</u>
<b>Current assets</b>			
Debtors	14	1,878,317	675,773
Cash at bank and in hand		702,300	724,259
		<u>2,580,617</u>	<u>1,400,032</u>
Creditors: amounts falling due within one year	15	(812,786)	(969,451)
<b>Net current assets</b>		<u>1,767,831</u>	<u>430,581</u>
<b>Total assets less current liabilities</b>		<u>30,669,970</u>	<u>25,483,530</u>
Creditors: amounts falling due after more than one year	16	(84,711)	(226,795)
<b>Net assets excluding pension liability</b>		<u>30,585,259</u>	<u>25,256,735</u>
Defined benefit pension scheme liability	26	(6,555,000)	(5,028,000)
<b>Total net assets</b>		<u><u>24,030,259</u></u>	<u><u>20,228,735</u></u>
<b>Funds of the Academy</b>			
<b>Restricted funds:</b>			
Fixed asset funds	18	30,457,243	25,616,565
Restricted income funds	18	324,860	-
		<u>30,782,103</u>	<u>25,616,565</u>
Restricted funds excluding pension asset	18	30,782,103	25,616,565
Pension reserve	18	(6,555,000)	(5,028,000)
<b>Total restricted funds</b>	18	<u>24,227,103</u>	<u>20,588,565</u>
<b>Unrestricted income funds</b>	18	<u>(196,844)</u>	<u>(359,830)</u>
<b>Total funds</b>		<u><u>24,030,259</u></u>	<u><u>20,228,735</u></u>

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 08039629**

---

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 AUGUST 2020**

---

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements on pages 41 to 76 were approved by the Trustees, and authorised for issue on and are signed on their behalf, by:



**Mr B J Williams**

The notes on pages 45 to 76 form part of these financial statements.

---

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

---

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

	Note	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Net cash (used in)/provided by operating activities	20	(930,405)	29,645
<b>Cash flows from investing activities</b>	22	1,057,717	500,592
<b>Cash flows from financing activities</b>	21	(149,269)	(141,639)
<b>Change in cash and cash equivalents in the year</b>		<b>(21,957)</b>	<b>388,598</b>
Cash and cash equivalents at the beginning of the year		<b>724,258</b>	<b>335,660</b>
<b>Cash and cash equivalents at the end of the year</b>	23, 24	<b><u>702,301</u></b>	<b><u>724,258</u></b>

The notes on pages 45 to 76 form part of these financial statements

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**1. Accounting policies**

The Dover Federation for the Arts is a charitable company limited by guarantee and an exempt charity incorporated in England and Wales. The registered office is Astor College, Astor Avenue, Dover, Kent, CT17 0AS. The principal activity of the Academy Trust is to provide education for pupils that satisfies the requirements of the Education Act 2002.

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is set out below.

**1.1 Basis of preparation of financial statements**

The financial statements of the Academy Trust, which is a public benefit entity under FRS 102, have been prepared under the historic cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Academies Accounts Direction 2018 to 2019 issued by ESFA, the Charities Act 2011 and the Companies Act 2006.

The Dover Federation for the Arts meets the definition of a public benefit entity under FRS 102.

The Academy Trust's functional and presentational currency is Pounds Sterling:

The Academy Trust's financial statements are presented to the nearest £.

**1.2 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Academy Trust to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The Trustees continue to adopt the going concern basis for the preparation of the financial statements for the reasons outlined in the Trustees' Report.

Moving forward, with clarity, transparency and collaboration with the ESFA, the Dover Federation for the Arts Multi Academy Trust remains confident as a going concern.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**1. Accounting policies (continued)**

**1.3 Income**

All incoming resources are recognised when the Academy has entitlement to the funds, the receipt is probable and the amount can be measured reliably.

- **Grants**

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of meeting any performance-related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

Capital grants are recognised in full when there is an unconditional entitlement to the grant. Unspent amounts of capital grants are reflected in the Balance sheet in the restricted fixed asset fund. Capital grants are recognised when there is entitlement and are not deferred over the life of the asset on which they are expended.

- **Donations**

Donations are recognised on a receivable basis (where there are no performance-related conditions) where the receipt is probable and the amount can be reliably measured.

- **Other income**

Other income, including the hire of facilities, is recognised in the year it is receivable and to the extent the Academy has provided the goods or services.

- **Donated fixed assets (excluding transfers on conversion or into the Academy)**

Where the donated good is a fixed asset it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as 'Income from Donations and Capital Grants' and a corresponding amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the Academy's accounting policies.

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

- **Expenditure on raising funds**

This includes all expenditure incurred by the Academy to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.



---

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**1. Accounting policies (continued)**

**1.4 Expenditure (continued)**

- **Charitable activities**

These are costs incurred on the Academy's educational operations, including support costs and costs relating to the governance of the Academy apportioned to charitable activities.

All resources expended are inclusive of irrecoverable VAT.

**1.5 Fund accounting**

Unrestricted income funds represent those resources which may be used towards meeting any of the charitable objects of the Academy Trust at the discretion of the trustees.

Restricted fixed asset funds are resources which are to be applied to specific capital purposes imposed by the funders where the asset acquired or created is held for a specific purpose.

Restricted general funds comprise of other restricted funds received with restrictions imposed by the funder/donor and include grants from the Department for Education Group.

**1.6 Taxation**

The Academy is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Accordingly, the Academy is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 11, chapter 3 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**1.7 Tangible fixed assets**

Assets costing £1,000 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the Balance sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the related grants are credited to a restricted fixed asset fund in the Statement of financial activities and carried forward in the Balance sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the Statement of financial activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

Depreciation is provided on all tangible fixed assets other than freehold land and assets under construction, at rates calculated to write off the cost of each asset on a basis over its expected useful life, as follows:

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**1. Accounting policies (continued)**

**1.7 Tangible fixed assets (continued)**

Depreciation is provided on the following bases:

Long-term leasehold property	- over 50 years straight line
Furniture and equipment	- over 10 years straight line
Plant and machinery	- over 5 years straight line
Computer equipment	- over 3 years straight line
Motor vehicles	- over 5 years straight line

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

**1.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.10 Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Academy anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**1.11 Provisions**

Provisions are recognised when the Academy has an obligation at the reporting date as a result of a past event which it is probable will result in the transfer of economic benefits and the obligation can be estimated reliably.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**1. Accounting policies (continued)**

**1.12 Financial instruments**

The Academy only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the Academy and their measurement bases are as follows:

*Financial assets* - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 14. Prepayments are not financial instruments.

Cash at bank is classified as a basic financial instrument and is measured at face value.

*Financial liabilities* - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in notes 15 and 16. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**1.13 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

**1.14 Pensions**

Retirement benefits to employees of the Academy are provided by the Teachers' Pension Scheme ("TPS") and the Local Government Pension Scheme ("LGPS"). These are defined benefit schemes.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Academy in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. TPS is an unfunded multi-employer scheme with no underlying assets to assign between employers. Consequently, the TPS is treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

The LGPS is a funded multi-employer scheme and the assets are held separately from those of the Academy in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each Balance sheet date. The amounts charged to operating surplus are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the Statement of financial activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other recognised gains and losses.

Actuarial gains and losses are recognised immediately in other recognised gains and losses.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**1. Accounting policies (continued)**

**1.15 Agency arrangements**

The Academy Trust acts as an agent in distributing 16-19 bursary funds from ESFA. Payments received from ESFA and subsequent disbursements to students are not excluded from the Statement of financial activities as the Trust does have control over the charitable application of the funds. The Academy Trust can use up to 5% of the allocation towards its own administration costs and this is recognised in the Statement of financial activities. The funds received and paid and any balances held are disclosed in note 30.

**2. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

Critical accounting estimates and assumptions:

The Academy makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

*Multi-employer defined benefit pension scheme*

The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 26, will impact the carrying amount of the pension liability. Furthermore, a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2016 has been used by the actuary in valuing the pensions liability at 31 August 2020. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

Critical areas of judgment:

*Multi-employer defined benefit pension scheme*

Certain employees participate in a multi-employer defined benefit pension scheme with other Academy Trusts in the region. In the judgement of the Trustees, the Academy Trust does not have sufficient information on the plan assets and liabilities to be able to reliably account for its share of the defined benefit obligation and plan assets. Therefore, the scheme is accounted for as a defined contribution scheme, see note 27 for further details.

*Going concern*

In the judgement of the Trustees, it is appropriate to prepare the financial statements in accordance with the going concern basis of accounting. See note 1.2 for further details.

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**3. Income from donations and capital grants**

	Unrestricted funds 2020 £	Restricted fixed asset funds 2020 £	Total funds 2020 £
Donations	5,972	3,800,000	3,805,972
Capital Grants	-	1,620,312	1,620,312
	<u>5,972</u>	<u>5,420,312</u>	<u>5,426,284</u>

*As restated*

	Unrestricted funds 2019 £	Restricted fixed asset funds 2019 £	Total funds 2019 £
Donations	24,457	-	24,457
Capital Grants	-	762,659	762,659
	<u>24,457</u>	<u>762,659</u>	<u>787,116</u>

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**4. Funding for the Academy's education**

	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
<b>DfE/ESFA grants</b>		
General Annual Grant (GAG)	7,230,740	7,230,740
Pupil premium	729,555	729,555
Universal free school meals	99,107	99,107
Other DfE/ESFA grants	523,557	523,557
	<u>8,582,959</u>	<u>8,582,959</u>
<b>Other government grants</b>		
SEN	119,256	119,256
Early years funding	136,039	136,039
Other local authority grants	384,007	384,007
	<u>639,302</u>	<u>639,302</u>
<b>Exceptional government funding</b>		
Coronavirus Job Retention Scheme grant	17,858	17,858
Coronavirus exceptional support	25,155	25,155
	<u>9,265,274</u>	<u>9,265,274</u>
	<b>Restricted funds 2019 £</b>	<b>Total funds 2019 £</b>
<b>DfE/ESFA grants</b>		
General Annual Grant (GAG)	7,234,400	7,234,400
Pupil premium	733,488	733,488
Universal free school meals	100,780	100,780
Other DfE/ESFA grants	237,402	237,402
	<u>8,306,070</u>	<u>8,306,070</u>
<b>Other government grants</b>		
SEN	49,850	49,850
Early years funding	138,381	138,381
Other local authority grants	276,712	276,712
	<u>8,771,013</u>	<u>8,771,013</u>

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**4. Funding for the Academy's education (continued)**

**5. Income from raising funds**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Income from facilities/services	16,054	16,054
Contributions to visits	42,877	42,877
Catering income	42,992	42,992
Other income	53,718	53,718
	<u>155,641</u>	<u>155,641</u>

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Income from facilities/services	28,502	-	28,502
Contributions to visits	30,145	-	30,145
Catering income	88,125	-	88,125
Other income	89,037	8,630	97,667
	<u>235,809</u>	<u>8,630</u>	<u>244,439</u>

**6. Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Bank interest	<u>2</u>	<u>2</u>

---

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

---

**6. Investment Income (continued)**

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Bank interest	<u>42</u>	<u>42</u>

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2020 £</b>	<b>Support costs 2020 £</b>	<b>Total funds 2020 £</b>
Education	<u>6,041,776</u>	<u>3,886,901</u>	<u>9,928,677</u>

	<i>Activities undertaken directly 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Education	<u>5,751,202</u>	<u>4,514,391</u>	<u>10,265,593</u>



**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Education 2020 £</b>	<b>Total funds 2020 £</b>
Pension finance costs	92,000	92,000
Staff costs	5,458,712	5,458,712
Books, stationery and materials	128,313	128,313
Exam fees	78,321	78,321
Other educational supplies and services	149,091	149,091
Staff development and other staff costs	77,922	77,922
Agency staff	33,041	33,041
Bursary payments	24,376	24,376
	<u>6,041,776</u>	<u>6,041,776</u>

	<i>Education 2019 £</i>	<i>Total funds 2019 £</i>
Staff costs	5,017,376	5,017,376
Books, stationery and materials	218,578	218,578
Exam fees	95,570	95,570
Other educational supplies and services	211,517	211,517
Staff development and other staff costs	98,780	98,780
Agency staff	95,425	95,425
Bursary payments	13,956	13,956
	<u>5,751,202</u>	<u>5,751,202</u>

---

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

---

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Education 2020 £</b>	<b>Total funds 2020 £</b>
Staff costs	2,000,540	2,000,540
Depreciation	507,866	507,866
Maintenance of premises and equipment	113,861	113,861
Cleaning	197,131	197,131
Rates	51,560	51,560
Insurance	27,570	27,570
Computer costs	186,034	186,034
Catering	249,896	249,896
Other occupancy costs	14,617	14,617
Transport costs	12,733	12,733
Security	3,999	3,999
Water & sewerage	71,131	71,131
Energy	137,780	137,780
Furniture and equipment	9,461	9,461
Other administrative expenses	127,879	127,879
Staff restructuring costs	11,026	11,026
Other loan interest	3,080	3,080
Auditors remuneration	23,050	23,050
Auditors remuneration - non audit	2,350	2,350
Other professional fees	135,337	135,337
	<u>3,886,901</u>	<u>3,886,901</u>

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	<i>Education 2019 £</i>	<i>Total funds 2019 £</i>
Pension finance costs	92,000	92,000
Staff costs	2,062,212	2,062,212
Depreciation	889,403	889,403
Maintenance of premises and equipment	87,252	87,252
Cleaning	148,672	148,672
Rates	55,463	55,463
Insurance	42,757	42,757
Computer costs	214,913	214,913
Catering	316,867	316,867
Other occupancy costs	31,108	31,108
Transport costs	6,501	6,501
Security	5,044	5,044
Water & sewerage	39,733	39,733
Energy	153,987	153,987
Furniture and equipment	9,797	9,797
Other administrative expenses	142,915	142,915
Staff restructuring costs	61,470	61,470
Other loan interest	5,540	5,540
Auditors remuneration	10,500	10,500
Auditors remuneration - non audit	9,088	9,088
Other professional fees	129,169	129,169
	<u>4,514,391</u>	<u>4,514,391</u>

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**8. Net income/(expenditure)**

Net income/(expenditure) for the year includes:

	2020 £	2019 £
Depreciation of tangible fixed assets	507,866	889,403
Fees paid to auditor for:		
- audit	11,600	10,500
- other services	4,100	9,650
	<u>15,700</u>	<u>20,150</u>

**9. Staff**

**a. Staff costs**

Staff costs during the year were as follows:

	2020 £	2019 £
Wages and salaries	5,463,103	5,338,152
Social security costs	530,906	520,589
Pension costs	1,465,243	1,220,847
	<u>7,459,252</u>	<u>7,079,588</u>
Agency staff costs	33,041	95,425
Staff restructuring costs	11,026	61,470
	<u>7,503,319</u>	<u>7,236,483</u>

Staff restructuring costs comprise:

	2020 £	2019 £
Redundancy payments	11,026	42,840
Severance payments	-	18,630
	<u>11,026</u>	<u>61,470</u>

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**9. Staff (continued)**

**b. Staff numbers**

The average number of persons employed by the Academy during the year was as follows:

	<b>2020</b> <b>No.</b>	<b>2019</b> <b>No.</b>
Teachers	94	95
Administration and support	102	110
Management	7	6
	<u>203</u>	<u>211</u>

**c. Higher paid staff**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>2020</b> <b>No.</b>	<b>2019</b> <b>No.</b>
In the band £60,001 - £70,000	4	2
In the band £80,001 - £90,000	1	2
In the band £90,001 - £100,000	1	1
In the band £100,001 - £110,000	1	-
	<u>1</u>	<u>-</u>

**d. Key management personnel**

The key management personnel of the Academy comprise the Trustees and the senior management team as listed on page 1. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the Academy was £703,554 (2019 £630,343), including national contributions of £57,042 (2019 - £57,881).

---

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

---

**10. Central services**

The Academy has provided the following central services to its academies during the year:

- Leadership
- Financial and Payroll services
- Personnel and Administration services
- Operational and ICT support, including licenses and professional fees

The Academy charges for these services on the following basis:

Dependent on the total number of staff at each establishment (for Personnel and Payroll Services), according to the staffing hours assigned to each establishment or, in the case of leadership and general services, an equal percentage across the Multi-Academy Trust.

The actual amounts charged during the year were as follows:

	2020 £	2019 £
Barton Junior School	65,610	58,708
Shatterlocks Infant & Nursery School	53,922	26,042
White Cliffs Primary College for the Arts	193,967	61,042
Astor Secondary School	279,040	-
<b>Total</b>	<b>592,539</b>	<b>145,792</b>

**11. Trustees' remuneration and expenses**

One or more Trustees has been paid remuneration or has received other benefits from an employment with the Academy. The principal and other staff Trustees only receive remuneration in respect of services they provide undertaking the roles of principal and staff members under their contracts of employment. The value of Trustees' remuneration and other benefits was as follows:

		2020 £	2019 £
S P Paget (Staff Trustee) (resigned 31 December 2018)	Remuneration	Nil	15,000 - 20,000
	Pension contributions paid	Nil	0 - 5,000
H K Baacke (Staff Trustee) (resigned 31 December 2018)	Remuneration	Nil	10,000 - 15,000
	Pension contributions paid	Nil	0 - 5,000

During the year ended 31 August 2020, no Trustee expenses have been incurred (2019 - £NIL).

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**12. Trustees' and Officers' insurance**

In accordance with normal commercial practice, the Academy has purchased insurance to protect Trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on academy business. The insurance provides cover up to £10,000,000. It is not possible to quantify the trustees and officers indemnity element from the overall cost of the RPA scheme.

**13. Tangible fixed assets**

	Assets under constructio n £	Long-term leasehold property £	Furniture and equipment £	Computer equipment £	Plant and motor vehicles £	Total £
<b>Cost or valuation</b>						
At 1 September 2019	177,986	28,593,786	68,160	136,713	62,360	29,039,005
Additions	-	4,311,924	1,325	43,807	-	4,357,056
Disposals	-	(42,185)	-	-	-	(42,185)
Transfers between classes	(177,986)	177,986	-	-	-	-
At 31 August 2020	-	33,041,511	69,485	180,520	62,360	33,353,876
<b>Depreciation</b>						
At 1 September 2019	-	3,797,919	19,208	109,118	59,811	3,986,056
Charge for the year	-	474,952	6,926	24,435	1,553	507,866
On disposals	-	(42,185)	-	-	-	(42,185)
At 31 August 2020	-	4,230,686	26,134	133,553	61,364	4,451,737
<b>Net book value</b>						
At 31 August 2020	-	28,810,825	43,351	46,967	996	28,902,139
At 31 August 2019	177,986	24,795,867	48,952	27,595	2,549	25,052,949

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**14. Debtors**

	2020 £	As restated 2019 £
<b>Due within one year</b>		
Trade debtors	12,092	7,311
Prepayments and accrued income	1,801,981	591,611
Tax recoverable	64,244	76,851
	<u>1,878,317</u>	<u>675,773</u>

**15. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Other loans	145,535	147,180
Trade creditors	208,082	377,129
Other taxation and social security	124,439	128,124
Other creditors	149,797	112,434
Accruals and deferred income	184,933	204,584
	<u>812,786</u>	<u>969,451</u>

	2020 £	2019 £
Deferred income at 1 September 2019	138,925	76,660
Resources deferred during the year	114,621	138,925
Amounts released from previous periods	(138,925)	(76,660)
	<u>114,621</u>	<u>138,925</u>

The deferred income above relates to money received in advance of the 2020/21 year to which it relates from the ESFA in relation to Universal Infant Free School Meals, Rates Relief, from students in respect of future trips and staff fund money received.



---

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**16. Creditors: Amounts falling due after more than one year**

	2020 £	2019 £
Other loans	<u>84,711</u>	<u>226,795</u>

Other loans include a long term loan from Kent County Council repayable by monthly instalments attracting interest at a rate of 1.0% per annum. The loan was inherited from the predecessor school upon conversion to the Academy Trust.

**17. Prior year adjustments**

The 2019 comparative figures have been restated to include CIF grant funding that had been incorrectly recognised in the 2018/19 financial year. The impact is to increase capital grant income and accrued income by £382,624.

The adjustment increased brought forward reserves in the current period by £382,624.

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**18. Statement of funds**

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2020 £
<b>Unrestricted funds</b>						
Unrestricted revenue fund	14,144	161,615	(142,357)	-	-	33,402
Deficit on conversion	(373,974)	-	(5,540)	149,268	-	(230,246)
	<u>(359,830)</u>	<u>161,615</u>	<u>(147,897)</u>	<u>149,268</u>	<u>-</u>	<u>(196,844)</u>
<b>Restricted general funds</b>						
Other DfE	-	7,230,740	(6,828,380)	(77,500)	-	324,860
Pupil premium	-	729,555	(729,555)	-	-	-
Universal free school meals	-	99,107	(99,107)	-	-	-
Other DfE/ESFA grants	-	523,557	(523,557)	-	-	-
SEN	-	119,256	(119,256)	-	-	-
Early years funding	-	136,039	(136,039)	-	-	-
Other local authority grants	-	384,007	(384,007)	-	-	-
Coronavirus Job Retention Scheme grant	-	17,858	(17,858)	-	-	-
Coronavirus exceptional support	-	25,155	(25,155)	-	-	-
Pension reserve	(5,028,000)	-	(410,000)	-	(1,117,000)	(6,555,000)
	<u>(5,028,000)</u>	<u>9,265,274</u>	<u>(9,272,914)</u>	<u>(77,500)</u>	<u>(1,117,000)</u>	<u>(6,230,140)</u>
<b>Restricted fixed asset funds</b>						
Class II Restricted Fund 1	25,052,949	3,800,000	(507,866)	557,056	-	28,902,139
DfE/ESFA capital grants	563,616	1,620,312	-	(628,824)	-	1,555,104
	<u>25,616,565</u>	<u>5,420,312</u>	<u>(507,866)</u>	<u>(71,768)</u>	<u>-</u>	<u>30,457,243</u>

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**18. Statement of funds (continued)**

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2020 £
<b>Total Restricted funds</b>	<b>20,588,565</b>	<b>14,685,586</b>	<b>(9,780,780)</b>	<b>(149,268)</b>	<b>(1,117,000)</b>	<b>24,227,103</b>
<b>Total funds</b>	<b>20,228,735</b>	<b>14,847,201</b>	<b>(9,928,677)</b>	<b>-</b>	<b>(1,117,000)</b>	<b>24,030,259</b>

The specific purposes for which the funds are to be applied are as follows:

i) General Annual Grant must be used for the normal running costs of the Trust. Under the funding agreement with the Secretary of State, the Trust was not subject to a limit on the amount of GAG that it could carry forward as at 31 August 2020.

ii) Consists of income the trust has generated

iii) Funds inherited on conversion of the school to the Trust

iv) Funds include income generated from sponsorship and donations and hire of facilities.

Under the funding agreement with the Secretary of State, the Academy was not subject to a limit on the amount of GAG it could carry forward at 31 August 2020.

**Total funds analysis by academy**

Fund balances at 31 August 2020 were allocated as follows:

	2020 £	2019 £
Astor Secondary School	(627,567)	(678,505)
Barton Junior School	199,265	96,685
White Cliffs Primary School	304,523	189,987
Shatterlocks Infant and Nursery School	184,133	32,003
Central Trust	67,662	-
<b>Total before fixed asset funds and pension reserve</b>	<b>128,016</b>	<b>(359,830)</b>
Restricted fixed asset fund	30,457,243	25,616,565
Pension reserve	(6,555,000)	(5,028,000)
<b>Total</b>	<b>24,030,259</b>	<b>20,228,735</b>

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**18. Statement of funds (continued)**

The following academy is carrying a net deficit on its portion of the funds as follows:

	<b>Deficit £</b>
Astor Secondary School	<b>(627,567)</b>

The Academy is taking the following action to return the academy to surplus:

Astor Secondary School, with the help of the Trust, continue to reduce the school's deficit. Strategies continue to impact the coming and future years' deficit reduction.

The budget for 2020/21 will evidence the savings on salaries from the restructuring and redundancy processes carried out in 2019/20. These processes were delayed slightly due to the Covid 19 pandemic affecting union and staff engagement. The School continue to adopt the approach of non-replacement of roles following retirements or resignations, unless unavoidable. The reduction of a member of senior leadership and the retirement of 2 senior teaching posts produces savings of approximately £125,000 (with on costs) in the coming year.

The use of external provision for behaviour such as the PRU has been reduced due to a review and adaption of inhouse provision. This brings about a saving of £12,000 from the cost centre in 2020/21 compared to previous years. Devolved funding now given to school by the Local Authority, which was previously used to cover PRU central costs, has also meant that the overall budget has an increase of £92,000. This funding is agreed for a period of 3 years from 2020/21 before review so will impact positively until end of 2023.

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**18. Statement of funds (continued)**

**Total cost analysis by academy**

Expenditure incurred by each academy during the year was as follows:

	Teaching and educational support staff costs £	Other support staff costs £	Educational supplies £	Other costs excluding depreciation £	Total 2020 £
Astor Secondary School	4,066,802	357,194	435,222	596,120	5,455,338
Barton Junior School	663,242	58,611	87,758	119,706	929,317
White Cliffs Primary School	1,089,191	93,233	113,117	158,947	1,454,488
Shatterlocks Infant and Nursery School	759,187	68,525	91,989	135,279	1,054,980
Central Trust	210,788	217,431	-	98,469	526,688
<b>Academy</b>	<b>6,789,210</b>	<b>794,994</b>	<b>728,086</b>	<b>1,108,521</b>	<b>9,420,811</b>

Comparative information in respect of the preceding year is as follows:

	Teaching and educational support staff costs £	Other support staff costs £	Educational supplies £	Other costs excluding depreciation £	Total 2019 £
Astor Secondary School	3,711,268	937,022	384,246	766,844	5,799,380
Barton Junior School	595,639	100,098	57,879	199,739	953,355
White Cliffs Primary School	1,093,962	139,376	42,335	312,073	1,587,746
Shatterlocks Infant and Nursery School	682,857	110,478	34,333	208,041	1,035,709
<b>Academy</b>	<b>6,083,726</b>	<b>1,286,974</b>	<b>518,793</b>	<b>1,486,697</b>	<b>9,376,190</b>

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**18. Statement of funds (continued)**

Comparative information in respect of the preceding year is as follows:

	Balance at 1 September 2018 £	As restated Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2019 £
<b>Unrestricted funds</b>						
Unrestricted revenue fund	55,984	260,308	(71,021)	(231,127)	-	14,144
Deficit on conversion	(515,614)	-	(5,540)	147,180	-	(373,974)
	<u>(459,630)</u>	<u>260,308</u>	<u>(76,561)</u>	<u>(83,947)</u>	<u>-</u>	<u>(359,830)</u>
<b>Restricted general funds</b>						
General Annual Grant	-	7,234,399	(7,315,018)	-	-	-
Pupil premium	-	733,488	(733,488)	-	-	-
Universal free school meals	-	100,780	(100,780)	-	-	-
Other DfE/ESFA grants	-	237,402	(237,402)	-	-	-
SEN	-	49,850	(49,850)	-	-	-
Early years funding	-	138,381	(138,381)	-	-	-
Other local authority grants	-	276,712	(276,712)	-	-	-
Pension reserve	(3,643,000)	-	(448,000)	-	(937,000)	(5,028,000)
	<u>(3,643,000)</u>	<u>8,771,012</u>	<u>(9,299,631)</u>	<u>-</u>	<u>(937,000)</u>	<u>(5,028,000)</u>
<b>Restricted fixed asset funds</b>						
Restricted fixed asset fund	25,685,825	-	(889,403)	-	-	25,052,948
DfE/ESFA capital grants	45,523	771,291	-	-	-	563,617
	<u>25,731,348</u>	<u>771,291</u>	<u>(889,403)</u>	<u>-</u>	<u>-</u>	<u>25,616,565</u>
<b>Total Restricted funds</b>	<u>22,088,348</u>	<u>9,542,303</u>	<u>(10,189,034)</u>	<u>-</u>	<u>(937,000)</u>	<u>20,588,565</u>

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**18. Statement of funds (continued)**

	<i>Balance at 1 September 2018 £</i>	<i>As restated Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 August 2019 £</i>
<b>Total funds</b>	<b>21,628,718</b>	<b>9,802,611</b>	<b>(10,265,595)</b>	<b>(83,947)</b>	<b>(937,000)</b>	<b>20,228,735</b>

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Restricted fixed asset funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	-	-	28,902,139	<b>28,902,139</b>
Current assets	149,265	876,248	1,555,104	<b>2,580,617</b>
Creditors due within one year	(261,398)	(551,388)	-	<b>(812,786)</b>
Creditors due in more than one year	(84,711)	-	-	<b>(84,711)</b>
Provisions for liabilities and charges	-	(6,555,000)	-	<b>(6,555,000)</b>
<b>Total</b>	<b>(196,844)</b>	<b>(6,230,140)</b>	<b>30,457,243</b>	<b>24,030,259</b>

**Analysis of net assets between funds - prior period**

	<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Restricted fixed asset funds 2019 £</b>	<b>Total funds 2019 £</b>
Tangible fixed assets	-	-	25,052,949	<b>25,052,949</b>
Current assets	12,533	823,883	563,616	<b>1,400,032</b>
Creditors due within one year	(145,568)	(823,883)	-	<b>(969,451)</b>
Creditors due in more than one year	(226,795)	-	-	<b>(226,795)</b>
Provisions for liabilities and charges	-	(5,028,000)	-	<b>(5,028,000)</b>
<b>Total</b>	<b>(359,830)</b>	<b>(5,028,000)</b>	<b>25,616,565</b>	<b>20,228,735</b>

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**20. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2020 £	As restated 2019 £
Net income/(expenditure) for the period (as per Statement of financial activities)	4,918,524	(462,983)
<b>Adjustments for:</b>		
Depreciation	507,866	889,403
Capital grants from DfE and other capital income	(5,420,312)	(762,659)
Interest paid	5,540	5,540
Defined benefit pension scheme cost less contributions payable	318,000	354,000
Defined benefit pension scheme finance cost	92,000	94,000
Increase in debtors	(1,202,544)	(448,193)
(Decrease)/increase in creditors	(149,479)	360,537
<b>Net cash (used in)/provided by operating activities</b>	<b>(930,405)</b>	<b>29,645</b>

**21. Cash flows from financing activities**

	2020 £	2019 £
Repayments of borrowing	(149,269)	(141,639)
<b>Net cash used in financing activities</b>	<b>(149,269)</b>	<b>(141,639)</b>

**22. Cash flows from investing activities**

	2020 £	2019 £
Dividends, interest and rents from investments	(5,540)	(5,540)
Purchase of tangible fixed assets	(4,357,055)	(256,527)
Capital grants from DfE Group	5,420,312	762,659
<b>Net cash provided by investing activities</b>	<b>1,057,717</b>	<b>500,592</b>



**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**23. Analysis of cash and cash equivalents**

	2020 £	2019 £
Cash in hand	702,301	724,258
<b>Total cash and cash equivalents</b>	<b>702,301</b>	<b>724,258</b>

**24. Analysis of changes in net debt**

	At 1 September 2019 £	Cash flows £	At 31 August 2020 £
Cash at bank and in hand	724,259	(21,959)	702,300
Debt due within 1 year	(147,180)	1,645	(145,535)
Debt due after 1 year	(226,795)	142,084	(84,711)
	<b>350,284</b>	<b>121,770</b>	<b>472,054</b>

**25. Capital commitments**

	2020 £	2019 £
<b>Contracted for but not provided in these financial statements</b>		
Repairs, maintenance or enhancements to investment property	-	267,635

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**26. Pension commitments**

The Academy's employees belong to two principal pension schemes: the Teachers' Pension Scheme England and Wales (TPS) for academic and related staff; and the Local Government Pension Scheme (LGPS) for non-teaching staff, which is managed by Kent County Council. Both are multi-employer defined benefit schemes.

The latest actuarial valuation of the TPS related to the period ended 31 March 2016 and of the LGPS 31 March 2016.

Contributions amounting to £133,635 were payable to the schemes at 31 August 2020 (2019 - £107,970) and are included within creditors.

**Teachers' Pension Scheme**

The Teachers' Pension Scheme (TPS) is a statutory, contributory, defined benefit scheme, governed by the Teachers' Pension Scheme Regulations 2014. Membership is automatic for full-time teachers in academies. All teachers have the option to opt-out of the TPS following enrolment.

The TPS is an unfunded scheme to which both the member and employer makes contributions, as a percentage of salary - these contributions are credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

**Valuation of the Teachers' Pension Scheme**

The Government Actuary, using normal actuarial principles, conducts a formal actuarial review of the TPS in accordance with the Public Service Pensions (Valuations and Employer Cost Cap) Directions 2014 published by HM Treasury every 4 years. The aim of the review is to specify the level of future contributions. Actuarial scheme valuations are dependent on assumptions about the value of future costs, design of benefits and many other factors. The latest actuarial valuation of the TPS was carried out as at 31 March 2016. The valuation report was published by the Department for Education on 5 March 2019. The key elements of the valuation and subsequent consultation are:

- employer contribution rates set at 23.68% of pensionable pay (including a 0.08% administration levy)
- total scheme liabilities (pensions currently in payment and the estimated cost of future benefits) for service to the effective date of £218,100 million and notional assets (estimated future contributions together with the notional investments held at the valuation date) of £196,100 million, giving a notional past service deficit of £22,000 million
- the SCAPE rate, set by HMT, is used to determine the notional investment return. The current SCAPE rate is 2.4% above the rate of CPI, assumed real rate of return is 2.4% in excess of prices and 2% in excess of earnings. The rate of real earnings growth is assumed to be 2.2%. The assumed nominal rate of return including earnings growth is 4.45%.

The next valuation result is due to be implemented from 1 April 2023.

---

**THE DOVER FEDERATION FOR THE ARTS**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

---

**26. Pension commitments (continued)**

The employer's pension costs paid to TPS in the year amounted to £838,004 (2019 - £593,485).

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website (<https://www.teacherspensions.co.uk/news/employers/2019/04/teachers-pensions-valuation-report.aspx>).

Under the definitions set out in FRS 102, the TPS is an unfunded multi-employer pension scheme. The Academy has accounted for its contributions to the scheme as if it were a defined contribution scheme. The Academy has set out above the information available on the scheme.

**Local Government Pension Scheme**

The LGPS is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. The total contribution made for the year ended 31 August 2020 was £380,000 (2019 - £378,000), of which employer's contributions totalled £293,000 (2019 - £291,000) and employees' contributions totalled £ 87,000 (2019 - £87,000). The agreed contribution rates for future years are 20 per cent for employers and 5.5-12.5% per cent for employees.

The LGPS obligation relates to the employees of the Academy, who were the employees transferred as part of the conversion from the maintained school and new employees who were eligible to, and did, join the Scheme in the year. The obligation in respect of employees who transferred on conversion represents their cumulative service at both the predecessor school and the Academy at the balance sheet date.

Parliament has agreed, at the request of the Secretary of State for Education, to a guarantee that, in the event of academy closure, outstanding Local Government Pension Scheme liabilities would be met by the Department for Education. The guarantee came into force on 18 July 2013.

**Principal actuarial assumptions**

	2020	2019
	%	%
Rate of increase in salaries	3.25	3.7
Rate of increase for pensions in payment/inflation	2.25	2.2
Discount rate for scheme liabilities	1.6	1.9

The current mortality assumptions include sufficient allowance for future improvements in mortality rates. The assumed life expectations on retirement age 65 are:

	2020	2019
	Years	Years
<i>Retiring today</i>		
Males	21.8	22.1
Females	23.8	24
<i>Retiring in 20 years</i>		
Males	23.2	23.7
Females	25.2	25.8

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**26. Pension commitments (continued)**

**Sensitivity analysis**

	<b>2020</b>	<b>2019</b>
	<b>£000</b>	<b>£000</b>
Discount rate +0.1%	(349)	(267)
Discount rate -0.1%	340	267
Mortality assumption - 1 year increase	485	382
Mortality assumption - 1 year decrease	(468)	(382)
CPI rate +0.1%	316	36
CPI rate -0.1%	(307)	(36)

**Share of scheme assets**

The Academy's share of the assets in the scheme was:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Equities	4,334,000	3,909,000
Gilts	45,000	41,000
Corporate bonds	864,000	517,000
Property	735,000	669,000
Cash and other liquid assets	204,000	153,000
Absolute return fund	509,000	445,000
<b>Total market value of assets</b>	<b>6,691,000</b>	<b>5,734,000</b>

The actual return on scheme assets was £437,000 (2019 - £243,000).

The amounts recognised in the Statement of Financial Activities are as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Current service cost	(608,000)	(645,000)
Interest income	112,000	143,000
Interest cost	(204,000)	(235,000)
Administrative expenses	(3,000)	(2,000)
<b>Total amount recognised in the Statement of Financial Activities</b>	<b>(703,000)</b>	<b>(739,000)</b>

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**26. Pension commitments (continued)**

Changes in the present value of the defined benefit obligations were as follows:

	2020 £	2019 £
<b>At 1 September</b>	<b>10,762,000</b>	<b>8,921,000</b>
Current service cost	608,000	529,000
Interest cost	204,000	235,000
Employee contributions	87,000	87,000
Actuarial losses	1,442,000	1,037,000
Benefits paid	(86,000)	(163,000)
Past service costs	-	116,000
<b>At 31 August</b>	<b>13,017,000</b>	<b>10,762,000</b>

Changes in the fair value of the Academy's share of scheme assets were as follows:

	2020 £	2019 £
<b>At 1 September</b>	<b>5,734,000</b>	<b>5,278,000</b>
Other actuarial gains/(losses)	229,000	-
Interest income	112,000	143,000
Actuarial gains	325,000	100,000
Employer contributions	293,000	291,000
Employee contributions	87,000	87,000
Benefits paid	(86,000)	(163,000)
Administration expenses	(3,000)	(2,000)
<b>At 31 August</b>	<b>6,691,000</b>	<b>5,734,000</b>

**27. Operating lease commitments**

At 31 August 2020 the Academy had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	44,243	59,115
Later than 1 year and not later than 5 years	30,098	76,380
	<b>74,341</b>	<b>135,495</b>

---

**THE DOVER FEDERATION FOR THE ARTS**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

---

**28. Related party transactions**

Owing to the nature of the Academy Trust's operations and the composition of the board of trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which a trustee has an interest. All transactions involving such organisations are conducted in accordance with the Academy Trust's financial regulations and normal procurement procedures. The following related party transactions took place in the financial period:

Expenditure Related Party Transactions

During the year Mr. A Fotheringham and Ms. A Knight, the husband and daughter of Mrs. S Knight-Fotheringham, a member of Key Management Personnel, were employed by the Academy Trust and the cost of their employment was £68,433 (2019: £62,842) and £54,410 (2019: £31,700) respectively. Both commenced employment prior to conversion to Academy status and Mrs. S Knight-Fotheringham was not part of the decision making process. They are paid within the normal pay scale for their roles.

During the year Mr. T Tolhurst, the son of Ms. RS Tolhurst, a member of the Key Management Personnel in the current year, was employed by the Academy Trust and the cost of their employment was £42,363 (2019: £33,054). Ms. R S Tolhurst was not part of the decision making process. Mr. T Tolhurst is paid within the normal pay scale for his role.

During the year H Castle, the wife of Mr. N Castle, a trustee, was employed by the Academy Trust and the cost of their employment was £71,235 (2019 - £60,709). She commenced employment prior to conversion to Academy status and Mr. N Castle was not part of the decision making process. H Castle is paid within the normal pay scale for her role.

During the year S Davies, the wife of Mr. R Davies, a trustee, was employed by the Academy Trust and the cost of their employment was £18,540 (2019 - £19,893). She commenced employment prior to Mr. R Davies appointment as a Trustee and Mr. R Davies was not part of the decision making process. S Davies is paid within the normal pay scale for her role.

**29. Agency arrangements**

The Academy Trust distributes 16-19 bursary funds to students as an agent for the ESFA. In the accounting period ending 31 August 2019 the Academy Trust received £22,699 (2019: £25,245) and disbursed £24,376 (2019: £13,956) from the fund.

**30. Controlling party**

The Academy Trust is run by the management team on a day to day basis. Strategic decisions are made by the Board of Trustees. There is no ultimate controlling party.